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FINANCIAL STATEMENT, 1884-85.

PART II.

FINANCIAL STATEMENT, 1884-85.

PART II.

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FINANCIAL STATEMENT, 1884-85.

PART II.*

I.—Accounts of 1882-83.

I—Accounts of 1882-83.

1. The Budget, Revised, and Account figures are given below:—

	Revenue.	Expenditure.	Surplus.
	£	£	£
Budget	67,844,400	67,559,400	285,000
Revised	69,610,400	69,580,600	59,800
Accounts	70,125,231	69,418,598	706,633

2. In the "Appropriation Report on the Accounts of 1882-83," the Auditor General has explained fully the differences between the Estimates and Accounts of that year; and the accounts have also been reviewed by the Government of India in a Resolution forwarded to Her Majesty's Secretary of State for India with Despatch No. 124, dated 28th April 1884. It is therefore considered unnecessary here to do more than to invite reference to that report for information regarding points of difference between the estimates and final results of 1882-83.

II.—Revised Estimates, 1883-84.

II.—Revised Estimates, 1883-84.

3. The following table compares the Budget and Revised Estimates of 1883-84:—

General result.

	Revenue.	Expenditure.	Surplus.
	£	£	£
Budget, 1883-84	69,022,000	68,565,000	457,000
Revised „	70,569,900	70,298,500	271,400
Revised + better — worse than Budget	+1,547,900	—1,733,500	—185,600

REVENUE.

4. *I & XXVIII.—Land Revenue.*

Land Revenue

	Land Revenue.	Provincial Rates.	Total.
	£	£	£
1872-73	21,375,076	1,893,398	23,268,474
1873-74	21,060,274	1,834,532	22,894,806
1874-75	21,332,176	1,872,938	23,205,114
1875-76	21,540,480	1,947,255	23,487,735
1876-77	19,891,491	1,930,325	21,821,816
1877-78	20,047,514	2,255,937	22,303,451
1878-79	22,450,802	2,638,835	25,089,637
1879-80	22,463,548	2,882,125	25,345,673
1880-81	21,910,314	2,776,370	24,686,684
1881-82	22,439,242	2,895,490	25,334,732
1882-83	22,345,128	2,683,015	25,028,143
1883-84 Budget	22,338,200	2,688,200	25,026,400
„ Revised	22,412,300	2,734,900	25,147,200
1884-85 Budget	22,396,600	2,740,300	25,136,900

* The figures for past years throughout are taken from the thirteen years' statement published with the Financial Statement for 1884-85.

Land Revenue.

5. *Land Revenue, including portion due to Irrigation.*—Compared with the Original Estimate, the Revised shows an improvement of £74,100 as follows:—

	Increase.	Decrease.
	£	£
India	...	6,700
Central Provinces	800	...
British Burma	21,800	...
Assam	5,800	...
Bengal	9,400	...
North-Western Provinces and Oudh	17,200	...
Madras	1,800	...
Bombay	24,000	...
TOTAL	80,800	6,700
Net increase	74,100	

6. The increase in Bombay is due to general progress in this head of revenue. The increase in the North-Western Provinces and Oudh is due to transfers to this head from Registration and Miscellaneous, of the receipts from Revenue Records and of Patwari Miscellaneous receipts, respectively, and also to improved collections in Government estates. Arrears accumulated in Burma in 1882-83 owing to a combination in certain localities to withhold the revenue. It was the collection of these arrears in 1883-84 that has raised the Revised.

Opium.

7. *II & 6.—Opium.*

	Reserve on 31st December. @ 75%	@ 70%	Total.	Chests of Bengal opium sold. @ 75%	@ 70%	Total.	Malwa chests passed scales.	Total chests contributing to the Revenue.	Revenue. £	Expenditure. £	Net Revenue. £	Estimated. £
1872-73	...	...		24,375	18,300	42,675	44,003	86,678	8,684,700	1,814,300	6,870,400	5,377,000
1873-74	8	16	24	25,704	17,046	42,750	44,957	87,707	8,324,900	2,001,300	6,323,600	5,385,000
1874-75	534	260	794	26,115	18,885	45,000	49,561	94,561	8,556,600	2,341,500	6,215,100	5,500,000
1875-76	5,590	4,020	10,510	26,055	19,455	45,510	41,804	87,314	8,471,400	2,218,500	6,252,900	5,750,000
1876-77	8,130	7,134	15,264	26,350	20,890	47,240	49,786	97,026	9,122,500	2,841,600	6,280,900	6,000,000
1877-78	18,087	17,228	35,315	26,265	23,235	49,500	43,281	92,781	9,182,700	2,661,300	6,52 ,400	6,250,000
1878-79	20,253	28,229	48,482	30,000	25,500	55,500	36,880	92,380	9,399,400	1,698,700	7,700,700	6,000,000
1879-80	8,393	23,229	31,622	29,550	29,550	59,100	46,732	105,832	10,319,200	2,067,500	8,251,700	6,500,000
1880-81	9,979	15,204	25,183	28,200	28,200	56,400	37,205	93,605	10,480,000	2,028,800	8,451,200	7,250,000
1881-82	12,897	8,855	21,752	28,200	28,200	56,400	32,390	88,790	9,862,400	2,057,300	7,805,100	6,500,000
1882-83	8,897	6,187	15,084	28,200	28,200	56,400	37,600	94,000	9,409,600	2,282,800	7,216,800	7,250,000
1883-84 Budget	7,344	6,515	13,859	27,200	27,200	54,400	37,800	92,200	9,200,000	2,165,300	7,034,700	7,034,700
1883-84 Revised	7,344	4,288	11,632	26,525	27,875	54,400	37,231	91,631	9,183,200	1,863,500	7,019,700	7,034,700
1884-85 Budget	1,234	1,062	2,296	...	...	40,500	39,385	85,885	8,594,200	2,352,900	6,241,300	6,241,300

8. The Budget Estimate of opium revenue for 1883-84 was as follows:—

	£
Bengal sales	6,524,400
Malwa	2,460,000
Bengal Excise	72,300
Central Provinces	22,000
Burma	30,800
Assam	48,000
North-Western Provinces	42,500
	9,200,000

9. The actual sales of Bengal opium and the Revised Estimates for duty on Malwa opium and opium revenue in other provinces now give— *Opium.*

	£
Bengal sales	6,803,708
Malwa	2,133,892
Bengal (Excise)	106,000
Central Provinces	22,000
Burma	31,000
Assam	42,000
North-Western Provinces	41,500
India	100
Total	9,183,200

10. The increase occurs principally in Bengal, and is due to the opium that was sold having brought in an average of Rs. 1,250-10-10 a chest against Rs. 1,200, the price expected at the time the estimate was framed.

11. The reserve on 31st December 1884 is estimated at 2,296 chests. The number would have been lower, but for the substitution of Malwa for Bengal opium for excise purposes in Bengal (see paragraph 35 of the Financial Statement, Part I, on the subject of the scheme).

12. The expenditure in the Revised is taken at only £1,863,500. The reduction is due to a short crop, only 38,214 chests of provision opium having been secured in 1883.

13. *III & 7.—Salt.* *Salt.*

	Consumption taxed (in maunds).	Revenue.	Expenditure.	Net Revenue.
		£	£	£
1872-73	23,673,000	6,167,000	477,700	5,689,300
1873-74	23,565,000	6,153,000	479,600	5,673,400
1874-75	23,972,000	6,229,400	463,700	5,765,700
1875-76	25,742,000	6,245,500	508,700	5,736,800
1876-77	25,157,000	6,305,900	489,000	5,816,900
1877-78	24,715,000	6,461,200	546,200	5,915,000
1878-79	25,437,000	6,941,100	404,700	6,536,400
1879-80	27,866,000	7,266,400	340,700	6,925,700
1880-81	27,240,000	7,116,000	363,500	6,752,500
1881-82	28,109,000	7,375,600	486,200	6,889,400
1882-83	29,848,000	6,177,800	449,000	5,728,800
1883-84	...	6,167,000	546,800	5,620,700
„ Revised	30,561,000	6,267,200	478,900	5,788,300
1884-85 Budget	...	6,328,900	521,700	5,807,200

14. For information regarding the consumption of salt and the prospects of this head of revenue, attention is invited to paragraphs 15 to 19 of Part I of the Financial Statement, where the subject has been fully treated.

15. It will be observed from the above figures that there is an increase in the Revised over the Budget Estimate of £100,200, which occurs chiefly in Madras and Bengal, and which is due to increased consumption of salt. In expenditure there is a decrease of £67,400 in the Revised as compared with the Original Estimate, and this decrease occurs chiefly in Madras and Bombay. The decrease in Bombay amounts to nearly £40,000, and occurs under Establishments and "Salt Purchases and Freight." In Madras the grant has been reduced in consequence of the reorganisation of the Department not being yet completed.

Stamps.

16. *IV & 8.—Stamps.*

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	2,610,000	92,100	2,517,900
1873-74	2,699,900	88,800	2,611,100
1874-75	2,758,000	125,500	2,632,500
1875-76	2,835,400	106,400	2,729,000
1876-77	2,838,600	96,300	2,742,300
1877-78	2,993,500	102,700	2,890,800
1878-79	3,110,500	115,400	2,995,100
1879-80	3,193,700	114,300	3,079,400
1880-81	3,250,600	107,500	3,143,100
1881-82	3,381,400	110,600	3,270,800
1882-83	3,379,700	123,400	3,256,300
1883-84 Budget	3,427,200	103,000	3,324,200
" Revised	3,495,400	110,700	3,384,700
1884-85 Budget	3,533,000	129,700	3,403,300

17. The revenue under this head increases steadily. The increase in the Revised over the Budget Estimate, *viz.*, £68,200 occurs chiefly in Bengal, the Central Provinces, Madras, Bombay, and the North-Western Provinces. The increase in Madras is due to the transfer from Miscellaneous to this head of the sale proceeds of stamps used for copying judicial documents. In the other provinces the increase is due to the normal growth of the revenue.

Excise.

18. *V & 9.—Excise.*

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	2,324,900	134,000	2,190,900
1873-74	2,287,700	98,400	2,189,300
1874-75	2,347,300	91,900	2,255,400
1875-76	2,494,300	87,200	2,407,100
1876-77	2,521,000	91,400	2,432,600
1877-78	2,458,000	99,300	2,358,700
1878-79	2,619,300	87,800	2,531,500
1879-80	2,838,000	92,000	2,746,600
1880-81	3,135,200	95,400	3,039,800
1881-82	3,427,300	96,900	3,330,400
1882-83	3,609,600	94,400	3,515,200
1883-84 Budget	3,623,300	94,400	3,528,900
" Revised	3,774,800	92,800	3,682,000
1884-85 Budget	3,796,900	98,600	3,698,300

19. The Revised Estimate of revenue shows an increase over the Budget Estimate of more than £150,000, of which £70,000 occur in Bengal, £50,000 in Bombay, and £35,000 in the North-Western Provinces and Oudh. The increase is due to greater prosperity of the country and to improved administration. The expenditure shews a slight decrease compared with the Original Estimate.

Provincial Rates.

20. *VI & 10.—Provincial Rates.*

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	1,893,400	47,900	1,845,500
1873-74	1,834,500	37,100	1,797,400
1874-75	1,872,900	41,300	1,831,600
1875-76	1,947,200	52,700	1,894,500
1876-77	1,930,300	52,100	1,878,200
1877-78	2,255,900	65,800	2,190,100
1878-79	2,638,800	64,400	2,574,400
1879-80	2,882,100	47,900	2,834,200
1880-81	2,776,400	46,400	2,730,000
1881-82	2,895,500	53,200	2,842,300
1882-83	2,683,000	53,100	2,629,600
1883-84 Budget	2,688,200	51,100	2,637,100
" Revised	2,734,900	53,100	2,681,800
1884-85 Budget	2,740,300	53,000	2,687,300

21. There are no changes of importance. The increase in the Revised Estimate of revenue over the Original Estimate occurs chiefly in Bengal and Madras. The re-valuations in Bengal are bringing in additional revenue. *Provincial Rates.*

22. *VII & 11.—Customs.* *Customs.*

	Gross Revenue.	Refunds and Drawbacks.	Revenue *less* Refunds and Drawbacks.	Expenditure.	Net Revenue *less* Refunds and Drawbacks.
	£	£	£	£	£
1872-73 . . .	2,657,900	72,400	2,585,500	183,000	2,402,500
1873-74 . . .	2,636,400	71,000	2,565,400	186,800	2,378,600
1874-75 . . .	2,682,200	72,600	2,609,600	187,100	2,422,500
1875-76 . . .	2,724,400	65,700	2,658,700	187,700	2,171,000
1876-77 . . .	2,484,400	61,900	2,422,500	202,200	2,220,300
1877-78 . . .	2,624,100	66,900	2,557,200	207,600	2,319,600
1878-79 . . .	2,326,600	65,200	2,261,400	200,400	2,061,000
1879-80 . . .	2,280,800	53,000	2,227,800	201,300	2,026,500
1880-81 . . .	2,539,600	62,400	2,477,200	198,900	2,278,300
1881-82 . . .	2,361,400	73,200	2,288,200	195,100	2,093,100
1882-83 . . .	1,296,100	52,400	1,243,700	155,000	1,088,700
1883-84 Budget . .	1,255,100	18,500	1,236,600	143,700	1,092,900
„ Revised . .	1,246,000	30,800	1,215,200	138,200	1,077,000
1884-85 Budget . .	1,289,500	43,100	1,246,100	112,000	1,104,400

23. The Revised Estimate of gross revenue shows a decrease of £54,000 in Burma, which is counterbalanced by increases amounting to £44,900 in Bengal, Madras, and Bombay. The rice trade in Burma was slack during the latter part of the year.

24. *VIII & 12.—Assessed Taxes.* *Assessed Taxes.*

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	601,500	13,500	588,000
1873-74	34,500	2,200	32,300
1874-75	20,200	...	20,200
1875-76	14,600	...	14,600
1876-77	14,500	900	13,600
1877-78	101,700	700	101,000
1878-79	900,900	37,600	863,300
1879-80	785,300	29,900	755,400
1880-81	558,700	21,200	537,500
1881-82	536,800	13,100	523,700
1882-83	517,800	12,800	505,000
1883-84 Budget	523,400	14,000	509,400
„ Revised	516,900	13,600	503,300
1884-85 Budget	518,100	13,800	504,300

25. The revenue under this head is retrograding slightly, and, as explained last year, "this is probably due to the fact that no special measures are taken to raise assessees to higher classes than those in which they were formerly taxed, or to bring under assessment persons who have for the first time become liable to assessment, while the process of remission and reduction goes on steadily."

26. *IX & 13.—Forest.* *Forest.*

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	588,000	400,200	187,800
1873-74	639,500	403,400	236,100
1874-75	598,400	444,000	154,400
1875-76	697,500	419,800	277,700
1876-77	616,500	458,100	158,400
1877-78	678,700	439,900	238,800
1878-79	605,400	454,900	150,500
1879-80	676,200	465,100	211,100
1880-81	709,300	466,000	243,300
1881-82	874,400	557,600	316,800
1882-83	938,200	567,300	370,900
1883-84 Budget	935,800	676,500	259,300
„ Revised	1,009,900	685,000	324,900
1884-85 Budget	1,053,400	727,200	326,200

Forest.

27. The changes are due, as already observed last year, to the natural progress of revenue and expenditure in a growing department. The increase of revenue, compared with the Original Estimate, is £74,100, of which £42,000 occur in Bombay, £31,100 in British Burma, and the rest in other provinces, set off by a decrease of £10,000 in Bengal. The increase in Bombay is due to expected increase of receipts from timber and fuel removed from forests by Government agency, and from a larger supply of wood to the Indus Valley State Railway. There is also an increase in the expenditure of £18,300 due to this cause. The increased revenue in Burma is expected from larger sales of confiscated, drift, and waif wood. There is an increase in expenditure here of £8,400, due to teak timber operations, for which there is a large demand. In Bengal the estimate of both revenue and expenditure has been reduced in consideration of the actuals of 1882-83.

Registration.

28. *X & 14.—Registration.*

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	178,000	117,500	60,500
1873-74	182,400	122,000	60,400
1874-75	185,200	130,200	55,000
1875-76	187,600	136,400	51,200
1876-77	199,200	141,500	57,700
1877-78	234,200	149,700	84,500
1878-79	266,400	160,800	105,600
1879-80	269,200	165,200	104,000
1880-81	281,200	173,300	107,900
1881-82	284,700	179,400	105,300
1882-83	285,800	184,500	101,300
1883-84 Budget	280,400	186,300	94,100
„ Revised	262,100	170,800	91,300
1884-85 Budget	265,600	176,500	89,100

29. The decrease in the Revised, as compared with the Original Estimate for 1883-84, is due to the transfer of receipts and charges of the Revenue and Judicial Record-room transactions from this head to Land Revenue and Law and Justice respectively.

Tributes.

30. *XI.—Tributes from Native States.*

	£
1872-73	741,500
1873-74	768,500
1874-75	725,000
1875-76	726,200
1876-77	694,900
1877-78	675,100
1878-79	703,700
1879-80	702,500
1880-81	742,200
1881-82	706,900
1882-83	689,900
1883-84 Budget	701,000
„ Revised	721,200
1884-85 Budget	695,900

31. The figure under this head depends upon the collections made in March or held over till April. The increase in the Revised Estimate is due to arrear collections from Oodeypore, Jowrah, Amjeera, Doongarpur, and Sillana. The balance of nuzzerana due from the Chirkaree State has also been adjusted this year.

32. *XIV & 17.—Mint.* *Mint.*

	Net imports of silver.	Revenue.	Expenditure.	Net Revenue.
	£	£	£	£
1872-73	715,100	54,300	86,200	—31,900
1873-74	2,495,000	66,500	77,600	—11,100
1874-75	4,642,000	159,000	132,600	26,400
1875-76	1,553,500	110,500	107,600	2,900
1876-77	7,198,900	258,800	130,600	128,200
1877-78	14,676,300	443,900	132,100	311,800
1878-79	3,970,700	172,300	104,000	68,300
1879-80	8,000,000	230,600	109,500	121,100
1880-81	3,892,500	89,600	92,600	—3,000
1881-82	5,379,000	70,600	87,500	—16,900
1882-83	7,480,600	185,900	89,300	96,600
1883-84 Budget	...	102,000	75,400	26,600
„ Revised	...	86,300	82,700	3,600
1884-85 Budget	...	102,200	88,700	13,500

33. See explanation in paragraph 42 of last year's Financial Statement, Part II. It is not expected that the imports of silver during the year of review will be so considerable as to bring the receipts up to the Original Estimate.

34. *XXIV & 31.—Miscellaneous.* *Miscellaneous.*

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	416,400	491,000	—74,600
1873-74	466,400	365,100	101,300
1874-75	564,400	425,900	138,500
1875-76	467,600	646,400	—178,800
1876-77	517,300	426,000	91,300
1877-78	479,200	379,400	99,800
1878-79	348,200	333,600	14,600
1879-80	337,400	388,600	—51,200
1880-81	731,800	347,100	384,700
1881-82	396,200	391,300	4,900
1882-83	321,500	281,400	40,100
1883-84 Budget	268,100	364,900	—96,800
„ Revised	270,900	320,200	—49,300
1884-85 Budget	256,300	300,600	—44,300

35. In the Revised Estimate of the Home Treasury there is an increase of £10,000 over the Original Estimate, and this occurs mainly in fines and penalties incurred by contractors in providing stores and freight. This increase is not expected to occur next year. In the North-Western Provinces and Oudh there is an increase of £5,800, caused partly by improved receipts on account of rent and sale of Nazul lands and houses, and partly by an expected larger adjustment of unclaimed deposits. There are also petty increases in the Punjab, the Central Provinces, and Madras, and petty decreases in British Burma and Assam. In Bengal there is a large decrease of £13,600 caused by unclaimed deposits being shown net—that is, after deduction of refunds.

Railways.

36. *XXV & XXVI & XXIX & XXX and 36 & 37 & 40 to 43.—Railways.*

(*00s omitted*).

Year.	Miles open for traffic at the beginning of each year (No digits omitted).			Capital expenditure during the year.			Interest and surplus profits paid to Guaranteed Railway Companies, and State supervision for those Railways, and working expenses of State Railways.	Add in order to convert sterling item included in column 8 into rupees at the average rate of the year.	Interest at 4½ per cent on the capital cost of State Railways, including the East Indian Railway after its purchase by the State.	True.			By the Accounts.	
	State.	Guaranteed.	Total.	State.	Guaranteed other than East Indian.	Total.				Expenditure (columns 8, 9 and 10).	Revenue.	Net Expenditure.	Net Expenditure.	Net Revenue.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				£	£	£	£	£	£	£	£	£	£	£
To end of 1871-72 .	...	...	...	1,937,9	(c) 58,115,8	60,053,7	...	...	...	...	...	...	..	...
1872-73 .	55	5,095	5,150	1,508,5	893,0	2,401,5	4,864,6	230,8	110,7	5,215,1	2,887,6	2,327,5	1,977,0	.
1873-74 .	55	5,366	5,421	2,407,6	1,145,0	3,552,6	4,906,7	329,5	207,2	5,443,4	3,664,0	1,779,4	1,242,7	...
1874-75 .	221	5,560	5,781	3,269,1	1,843,9	5,106,0	5,211,1	360,4	332,5	5,904,0	4,310,0	1,585,0	892,1	...
1875-76 .	485	5,597	6,082	3,291,1	1,050,2	4,341,3	5,144,4	516,0	476,1	6,136,5	4,570,2	1,566,3	574,2	...
1876-77 .	683	5,811	6,494	2,995,5	714,6	3,710,1	5,296,1	861,1	613,4	6,770,6	5,494,8	1,275,8	...	198,7
1877-78 .	806	5,998	6,804	4,170,0	1,625,1	5,795,1	5,948,9	790,9	768,2	7,514,0	7,219,5	294,5	...	1,270,6
1878-79 .	1,287	6,035	7,322	3,004,4	860,0	4,465,3	6,418,4	1,147,3	936,0	8,501,7	6,178,1	2,323,6	240,3	..
1879-80 .	2,014	6,044	8,058	40,372,3	590,3	(b) 40,962,6	6,642,8	957,5	1,179,3	8,779,6	7,120,5	1,659,1	...	443,3
1880-81 .	(a) 3,814	(a) 4,568	8,382	5,534,2	460,2	5,994,4	5,408,4	671,2	2,750,6	8,830,2	7,953,0	877,2	...	1,207,3
1881-82 .	4,534	4,600	9,134	3,281,3	833,0	4,114,3	5,564,4	688,5	3,046,5	9,299,4	9,436,2	+136,8	...	2,279,1
1882-83 .	4,821	4,616	9,437	2,412,6	482,6	2,895,2	7,630,3	791,4	2,930,1	11,351,8	10,972,0	379,8		1,638,3
1883-84 .	5,153	4,619	9,772	3,613,3	1,281,5	4,894,8	7,838,7	784,8	3,027,1	11,650,6	11,499,2	151,4	...	1,954,4
1884-85 .	5,428	4,647	10,075	*8,116,8	—2,298,3	5,818,5	8,032,1	813,7	3,245,4	12,091,2	12,376,7	+285,5	...	2,520,7
Total .	...	...	...	95,508,6	67,596,8	163,105,4	...	...	...	...	.	.	...	...

(*a*) East Indian Railway (1,503 miles) bought for the State from 1st January 1880.

(*b*) Includes £ 37,200,000 = Rs. 44,72,95,000 at the average rate of exchange of the year paid for the East Indian Railway.

(*c*) Sterling not converted into rupees. The rest of the figures in this column are in rupees converted at the average exchange of the year.

* Includes capital of the Eastern Bengal Railway Company at the average rate of exchange of the year.

NOTE.—Interest on outlay on State Railways has been calculated at 4 per cent. from 1881-82, with the exception of the contribution of £1,000,000 for the Holkar Railway.

XXV—State Railways—Gross Earnings.

(00s omitted).

(Figures in pounds. 1£ = 10 Rs.).

Particulars.	India.—General and Political.				Central Provinces.		Burmah.		Bengal.						North-Western Provinces and Oudh.					Punjab.			Bombay.	Total State Railways.			East Indian Railway.				Grand Total.
	Rajputana.	Western Rajputana.	Holkar and Neemuch.	Sindia.	Wardha Coal.	Nagpur-Chhattisgarh.	Rangoon and Irrawaddy Valley.	Rangoon and Sittang Valley.	Eastern Bengal.	Northern Bengal.	Tirhoot.	Patna and Gya.	Calcutta and South-Eastern.	Nalhati.	Ghazipur-Dildarnagar.	Cawnpore-Farukhabad.	Muttra-Hathras.	Muttra-Achneyra.	Bareilly-Pilibhit.	Punjab Northern.	Indus Valley.	Amritsar-Pathankot.	Dhond and Manmad.	Imperial.	Provincial.	Total.	Receipts of East Indian Railway proper.	Company's share of profits of State lines.	Rents of premises of East Indian Railway realised in England.	Total.	
Actuals—																															
1880-81	460,3	151,6		22,9	24,6	15,9	141,2	...	...	170,3	54,3	49,8	14,7	6,7	1,8	4,6	14.0	...	...	401,2	682,0	...	53,0	1,795,6	473,3	2,268,9	4,252,9	...	2	4,253,1	6,522,0
1881-82	1,012,3			32,9	53,0	41,9	152,9	...	...	192,7	57,9	53,6	16,0	6,8	4,1	33,3	13,2	2,3	...	327,0	542,6	...	14,0	1,981,8	574,7	2,556,5	4,710,3	...	2	4,710,5	7,267,0
1882-83	1,113,3			32,0	67,3	85,9	158,7	...	...	228,0	71,0	39,8	16,5	7,4	4,9	35,5	11,7	7,1	...	231,9	519,3	...	16,0	1,979,8	666,5	2,646,3	4,601,1	...	2	4,601,3	7,247,6
Estimates—																															
Budget, 1883-84 ...	1,160,0			34,0	65,0	105,0	170,0	6,5	...	230,0	123,0	25,0	12,5	7,0	5,0	40,0	12,5	10,0	...	245,0	465,0	...	15,0	1,984,0	746,5	2,730,5	4,655,0	...	2	4,655,2	7,385,7
Revised, 1883-84 ...	1,320,0			25,3	79,0	130,0	165,0		...	211,0	95,0	47,0	31,5	8,0	3,5	57,5			...	245,0	647,5	3,2	18,8	2,335,6	751,7	3,087,3	5,020,2	9,8	2	5,030,2	8,117,5
Budget, 1884-85 ...	1,350,0			35,0	79,0	140,0	200,0		430,0	240,0	130,0	50,0	32,0	7,6	5,0	100,0			6,0	255,0	607,5	30,0	19,8	2,776,3	940,6	3,716,9	4,839,4	11,6	2	4,850,2	8,567,1

Note.—Figures in antique represent Provincial Funds.

Productive Public Works.

State Railways.

Gross Earnings.

EAST INDIAN RAILWAY.

38. The gross receipts of 1883-84 are expected to be £375,000 in excess of the Budget Estimate, due to a large grain and seed traffic and a fair development of 3rd class passenger traffic.

RAJPUTANA-MALWA STATE RAILWAY.

39. The Revised Estimate shows an increase of £160,000. This is due to an improvement in goods traffic, owing partly to the opening of the Rewari-Ferozepore State Railway, and partly to the introduction of revised rates from 1st January 1883. Besides this, the traffic during the months of August and September 1883 was better than was expected in consequence of the early break up of the monsoon.

SINDIA STATE RAILWAY.

40. The Budget Estimate provided for the transactions of the official year; but owing to the new working agreement with the East Indian Railway, under which the adjustments with the State lines are made by the calendar half-year, the Revised Estimate only provides for the earnings of 9 months, *viz.*, from March to December 1883. The decrease is therefore nominal; in fact, the traffic is rather better than in previous years.

WARDHA COAL STATE RAILWAY.

41. The Revised Estimate is £14,000 better than the Budget Estimate. The increase is due to more coal being expected to be raised and disposed of than was originally anticipated.

NAGPUR-CHHATTISGARH STATE RAILWAY.

42. The Revised Estimate provides for an improvement in the earnings of £25,000. The goods traffic on this line has developed more rapidly than was anticipated.

BRITISH BURMA STATE RAILWAYS.

43. A considerable fall in the traffic occurred during part of the year owing to the partial failure of the rice crop of 1883, and the first section of the Rangoon and Sittang Valley Railway not being opened as early as expected. Although the traffic is now improving, the receipts for the year are not expected to exceed £165,000.

NORTHERN BENGAL STATE RAILWAY.

44. The Revised Estimate is £19,000 worse than the Budget Estimate of 1883-84, owing principally to a partial failure of the jute crop.

TIRHOOT STATE RAILWAY.

45. The large decrease of £28,000 in the Revised Estimate is attributed to neither the Western Extension nor the new line to Mokameh having been opened as early as was expected, and to the Budget Estimate of the year having been too sanguine.

PATNA-GYA STATE RAILWAY.

46. This line is worked by the East Indian Railway. The Budget Estimate for 1883-84 provided only for the share of the net receipts payable to Government. The Revised Estimate for 1883-84 provides for the gross earnings of the line for the calendar year 1883. The adjustment with the East Indian Railway is made for each half of the calendar year. The traffic during 1883 has been less than in previous years, but it is hoped that it will revive during 1884.

Productive Public Works.

State Railways.

Gross Earnings.

Calcutta and South-Eastern State Railway.

47. The Revised Estimate includes the estimated earnings of the branch line from Sonarpur to Diamond Harbour, which were provided for under the non-productive head of account in the Budget Estimate of the year. Under recent orders from the Secretary of State, the whole Railway is now dealt with as one project and classed as a *Productive Public Work.*

The Revised Estimate of the combined undertaking is £6,500 better than the Original Estimate. This is said to be due chiefly to the opening of the Sonarpur-Diamond Harbour Extension, which has given a considerable impetus to passenger traffic.

Nalhati State Railway.

48. A small increase of £1,000 in the earnings during 1883-84 is provided for on account of the development of the coaching and goods traffic.

Ghazipur-Dildarnagar State Railway.

49. As explained under Sindia State Railway, in consequence of the new working agreement, the earnings of 9 months only are provided for in the Revised Estimate. The decrease is therefore nominal, as the traffic has been quite up to the standard provided for in the Budget Estimate.

Cawnpore-Achneyra State Railway.

50. This comprises the following sections, the estimates for which were hitherto dealt with as separate lines of Railway :—

Cawnpore-Farakhabad.	Muttra-Achneyra.
Muttra-Hathras.	Farakhabad-Hathras.

In the Budget Estimate for 1883-84 the earnings of the first three lines were dealt with under *Productive Public Works*, while those of the Farakhabad-Hathras Railway were shown under Public Works not classed as Productive. Under recent orders from the Secretary of State, the whole Railway is now dealt with as one project and classed as a *Productive Public Work.* The Budget Estimate of earnings for the combined Railway for 1883-84 was £72,500, including £10,000 for the Farakhabad-Hathras Section. The Revised Estimate amounts to £57,500 only. The decrease in the estimate is due principally to the Farakhabad-Hathras Section not having been opened to traffic as early as was anticipated.

Punjab Northern State Railway.

51. The Revised Estimate is accepted for the same figure as the Budget Estimate.

Indus Valley State Railway.

52. The Revised Estimate provides for an improvement in the earnings of £182,500. This is due to a large increase in goods traffic, owing to a sudden and unexpected export trade in wheat which sprung up during the year.

Amritsar-Pathankot State Railway.

53. The first section of this line—51 miles in length—was opened for traffic on 1st January 1884. The earnings of the first few weeks are low, and it is not expected that more than £3,200 will be earned before the close of the year.

Dhond and Manmad Railway.

54. The traffic on this line has recently improved considerably, and the net receipts for the year payable to Government are expected to amount to £18,800, showing an increase of £3,800, or over 25 per cent. over the Budget Estimate.

36—State Railways—Working expenses.

(00s omitted).

(Figures in pounds. 1£ = Rs. 10).

Particulars.	Rajputana.	Holkar and Sindia Neemuch.	Sindia.	Wardha Coal.	Nagpur-Chhattisgarh.	Burma.	Eastern Bengal.	Northern Bengal.	Tirhoot.	Patna-Gya.	Calcutta and South-Eastern.	Nalhati.	Gharipur-Dildarnagar.	Cawnpore-Farukhabad.	Mutra-Hathras.	Mutra-Achneyra	Bareilly-Pillibhit.	Punjab Northern.	Indus Valley.	Amritsar-Pathankot.	Dhond and Manmad.	Total State Railways.			East Indian Railways.			Grand Total.
Provinces.	India—General and Political.			Central Provinces.		British Burma.	Bengal.						North-Western Provinces and Oudh.					Punjab.			Bombay.	Imperial.	Provincial.	Total.	Working Expenses.	Surplus Profits.	Total.	
Actuals—																												
1880-81 ...	319,2	111,0	19,9	44,7	11,4	85,9	...	92,5	31,6	27,6	9,0	7,0	2,3	2,9	8,0	...	...	306,6	480,9	...	47,0	1,329,3	278,2	1,607,5	1,605,4	266,0	1,871,4	3,478,9
1881-82 ...	581,5		23,8	44,7	24,6	89,7	...	96,0	34,9	34,1	19,7	5,5	3,6	22,7	10,7	2,1	...	286,8	406,0	...	...	1,342,8	343,6	1,686,4	1,448,8	199,2	1,648,0	3,334,4
1882-83 ...	588,7		23,8	45,5	49,1	98,8	...	107,2	44,1	27,1	8,7	5,1	4,2	23,2	7,5	5,8	...	176,3	319,1	...	...	1,153,4	380,8	1,534,2	1,822,2	247,2	2,069,4	3,603,6
Estimates—																												
Budget, 1883-84 ...	605,0		23,3	47,5	67,5	99,0	...	110,0	73,0	...	9,2	6,3	3,9	22,5	8,0	7,6	...	180,0	310,0	...	...	1,165,8	407,0	1,572,8	1,748,0	188,4	1,936,4	3,509,2
Revised, 1883-84 ...	690,0		11,1	21,0	64,0	97,5	...	125,0	66,0	23,9	20,0	6,2	1,3	38,0			...	170,0	352,5	4,5	...	1,244,8	446,4	1,691,0	1,830,0	215,5	2,045,5	3,736,5
Budget, 1884-85 ...	700,0		19,1	49,0	70,0	117,5	200,0	140,0	80,0	25,9	20,0	5,6	2,6	67,5			4,0	175,0	337,5	20,0	...	1,479,6	553,1	2,032,7	1,820,0	232,5	2,052,5	4,085,2

Note.—The figures in antique represent Provincial Funds.

56. EAST INDIAN RAILWAY.

	Actuals, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£		£	£
Working expenses	1,822,244	1,748,000	1,830,000	1,820,000
Surplus profits	247,154	188,400	215,500	232,500
Total ...	2,069,398	1,936,400	2,045,500	2,052,500

Working expenses.

57. The Revised Estimate under this head is £82,000 in excess of the Budget Estimate of 1883-84. This is due to the large traffic and to heavy renewals of permanent-way and locomotives.

Surplus profits.

58. The increase in the Revised Estimate is due to the increase in the net Traffic receipts.

RAJPUTANA-MALWA STATE RAILWAY.

59. The Revised Estimate of expenditure is £85,000 higher than the Budget Estimate. The increase is due chiefly to the traffic having proved larger than was originally anticipated, and also to heavier renewals of vehicles and machinery.

SINDIA STATE RAILWAY.

60. As in the case of Receipts, the Revised Estimate of working expenses only provides for the charges for the 9 months ended December 1883, including the East Indian Railway Company's share of the net earnings. The large difference is almost wholly due to this change, and also to the terms of the new working agreement being more favourable to the State line.

WARDHA COAL STATE RAILWAY.

61. The Revised Estimate is £26,500 lower than the Budget Estimate. This large difference is due to a transfer during the year from the Revenue to the Capital Account of the outlay incurred on certain works of the Colliery, which had, since 1879-80, been charged to Revenue under special orders, but which, under the usual rules, ought to have been charged to Capital.

NAGPUR-CHHATTISGARH STATE RAILWAY.

62. The Revised Estimate is £3,500 below the Budget Estimate for 1883-84.

BRITISH BURMA STATE RAILWAY.

63. The Revised Estimate shows a small saving of £1,500 compared with the Original Estimate of the year.

NORTHERN BENGAL STATE RAILWAY.

64. An increase of £15,000 is entered in the Revised Estimate owing to extensive renewals of the line now in hand. These renewals are absolutely necessary to provide for the safety of the line.

TIRHOOT STATE RAILWAY.

65. The Revised Estimate of expenditure is £7,000 lower than the Budget Estimate. This is due chiefly to the extensions not having been opened as early as expected.

Productive Public Works.

State Railways.

Working Expenses.

PATNA-GYA RAILWAY.

66. In the Budget Estimate of the year only the estimated net receipts of the Patna-Gya Railway were entered. In the Revised Estimate of 1883-84 the gross receipts and charges are entered. The Revised Estimate of expenses calls for no remark.

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

67. As stated under Receipts, the Revised Estimate includes the transactions of the branch line from Sonarpur to Diamond Harbour, which were shown in the Budget Estimate of the year under Public Works not classed as Productive. The Revised Estimate for the whole line is £1,600 in excess of the Original Estimate. This is due to the increased traffic, and to heavier renewals of permanent-way and sleepers.

NALHATI STATE RAILWAY.

68. The Revised Estimate does not call for any remarks.

GHAZIPUR-DILDARNAGAR RAILWAY.

69. The Revised Estimate provides for the charges for the nine months ended December 1883. The apparent saving is for the most part attributed to this cause, but there is a saving owing to the more favourable terms of the new working agreement with the East Indian Railway.

CAWNPORE-ACHNEYRA RAILWAY.

70. The Revised Estimate combines the probable charges of the different sections of this Railway, which in the Budget Estimate were dealt with as separate lines, and which are detailed in paragraph 51. Including the provision of £8,000 for the Farakhabad-Hathras Section, which was previously included in the non-productive portion of the estimates, the Budget Estimate amounted to £46,100. This provision has been reduced to £38,000 in the Revised Estimate, the saving being due for the most part to the Farakhabad-Hathras Section not being opened as early as was expected.

PUNJAB NORTHERN RAILWAY.

71. It has been found possible to reduce the working expenses during 1883-84 by £10,000.

INDUS VALLEY STATE RAILWAY.

72. The Revised Estimate shows an increase of £42,500 over the Budget Estimate due to increase in traffic.

AMRITSAR-PATHANKOT RAILWAY.

73. The first section of this line, 51 miles, was opened for traffic on 1st January 1884, and the working expenses for the quarter are estimated at £4,500.

XXVI—GUARANTEED RAILWAYS.

Productive Public Works.

Guaranteed Railways.

Net Traffic Receipts.

74. EASTERN BENGAL RAILWAY. (*00s omitted.*)

Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1878-79	... ...	435,8	198,3	237,5
1879-80	... ...	468,3	216,8	251,5
1880-81	... ...	484,5	216,0	268,5
1881-82	... ...	584,9	237,3	347,6
1882-83	... ...	642,3	266,4	375,9
1883-84 Budget...	...	600,0	255,0	345,0
1883-84 Revised ..	...	495,0	260,0	235,0
1884-85 Budget ...	...	142,0	70,0	72,0

Productive Public Works.

Guaranteed Railways.

Net Traffic Receipts.

75. Owing to the failure of the jute crop, which was deficient both in quantity and quality, the returns from this line during 1883-84 compare very unfavourably with those of previous years; the jute traffic during the past few years has been the principal source of revenue to this line; and the good year 1882-83, noticed in last year's statement, has been succeeded by a bad year. The actual earnings, as far as known, and the prospects of the remainder of the year, do not justify the Revised Estimate of earnings being placed at a higher figure than £495,000 against £600,000 entered in the Budget Estimate. On the other hand, there is an increase of £5,000 in the estimate of expenditure, raising the Revised Estimate to £260,000 owing to better maintenance of the rolling stock and steam flotilla.

76. MADRAS RAILWAY. (*00s omitted.*)

Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1878-79	... ...	646,6	484,1	162,5
1879-80	... ...	670,8	444,4	226,4
1880-81	... ...	617,6	420,0	197,6
1881-82	... ...	641,6	426,3	215,3
1882-83	... ...	682,6	433,3	249,3
1883-84 Budget	... ...	700,0	470,0	230,0
1883-84 Revised	... ...	665,0	420,0	245,0
1884-85 Budget	... ...	690,0	450,0	240,0

77. The traffic on the Madras Railway, which improved considerably during 1882-83, and which it was hoped would continue as favourable during 1883-84, has again fallen, and it has been found necessary to reduce the estimate of earnings from £700,000 to £665,000 On the other hand, it has been found possible to reduce the estimate of working expenses from £470,000 to £420,000, owing to the smaller traffic worked and to the renewals provided for in the Budget Estimate not having been carried out to the extent allowed for. The Revised Estimate of net receipts is thus £15,000 more than the Budget Estimate.

78. SOUTH INDIAN RAILWAY. (*00s omitted.*)

Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1878-79	... ...	312,8	235,1	77,7
1879-80	... ...	343,6	248,3	95,3
1880-81	... ...	368,5	231,3	137,2
1881-82	... ...	376,0	248,4	127,6
1882-83	... ...	376,3	240,2	136,1
1883-84 Budget	... ...	380,0	240,0	140,0
1883-84 Revised	... ...	390,0	250,0	140,0
1884-85 Budget	... ...	400,0	259,0	141,0

79. The Revised Estimate of 1883-84 places both receipts and expenses at £10,000 above the Budget Estimate. The estimate is justified by the transactions up to date.

80. BOMBAY, BARODA AND CENTRAL INDIA RAILWAY. (*00s omitted.*)

Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1878-79	... ...	641,0	325,6	315,4
1879-80	... ...	661,8	332,8	329,0
1880-81	... ...	733,2	356,2	377,0
1881-82	... ...	976,5	419,1	557,4
1882-83	... ...	1,075,4	553,8	521,6
1883-84 Budget	... ...	1,050,0	480,0	570,0
1883-84 Revised	... ...	1,200,0	500,0	700,0
1884-85 Budget	... ...	1,220,0	540,0	680,0

Productive Public Works.

Guaranteed Railways.

Net Traffic Receipts.

81. The traffic on this Railway is increasing steadily, and the Revised Estimate of receipts is now placed at £1,200,000, or £150,000 in excess of the Budget Estimate of the year. To meet this additional traffic and necessary renewals, the Revised Estimate of expenditure is placed at £500,000, or £20,000 in excess of the Budget Estimate of 1883-84. The net receipts are estimated to be £130,000 in excess of the Budget Estimate. This Railway would have yielded a better result, but for the long interruption of traffic through floods in July last.

82. GREAT INDIAN PENINSULA RAILWAY. (*00s omitted.*)

Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1878-79	... ...	2,813,8	1,447,7	1,366,1
1879-80	... ...	2,410,0	1,456,7	953,3
1880-81	... ...	2,615,6	1,411,8	1,203,8
1881-82	... ...	3,483,3	1,638,8	1,844,5
1882-83	... ...	3,508,9	1,737,1	1,771,8
1883-84	Budget	3,300,0	1,625,0	1,675,0
	Revised	3,350,0	1,700,0	1,650,0
*1884-85	Budget	3,450,0	1,700,0	1,750,0

83. Until very recently it was believed that the receipts during 1883-84 would not be less than £3,450,000 ; but the traffic has lately fallen very considerably, owing to the slackness of the export trade during the later months of the year, and it does not now appear probable that the receipts during the year will exceed £3,350,000, against £3,300,000 provided in the Budget Estimate of the year. The increase in revenue is due to a large grain and seed traffic in the earlier months of the year. The increase would have been larger, but for the break in the railway in July last caused by floods. The expenses have been increased from £1,625,000 to £1,700,000. Owing to this large increase in the expenditure, the net revenue is now placed at £1,650,000, or £25,000 less than the Budget Estimate.

84. OUDH AND ROHILKHAND RAILWAY. (*00s omitted.*)

Actuals.		Receipts.	Expenses.	Net Receipts.	Northern Extension. Receipts.	Expenses.	Net Receipts.
		£	£	£	£	£	£
1878-79	... ...	486,7	257,3	229,4	...	...	...
1879-80	... ...	403,2	249,1	154,1	...	...	...
1880-81	... ...	459,7	252,5	207,2	...	...	...
1881-82	... ...	531,4	325,9	205,5	...	...	...
1882-83	... ...	479,4	324,2	155,2	..	...	...
1883-84	Budget ...	540,0	355,0	185,0	8,5	4,5	4,0
	Revised ...	570,0	310,0	260,0	...	...	...
1884-85	Budget ...	590,0	340,0	250,0	...	...	...

85. In the Budget Estimate the earnings of the main line were placed at £510,000, and the expectations then formed of an improvement in traffic have been more than realised. The traffic is steadily improving, and the actuals, as far as known, justify the Revised Estimate being placed at £570,000. It will be noted that the expenses have at the same time been reduced from £355,000 to £310,000, owing to renewals not having been carried out to the extent allowed for. The result is that the net receipts are expected to be £75,000 better than the Budget Estimate.

No portion of the Northern Extension is likely to be opened for traffic in 1883-84.

86. SIND, PUNJAB AND DELHI RAILWAY. (*00s omitted*).

Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1878-79	... ...	931,3	584,4	346,9
1879-80	... ...	1,176,4	710,7	465,7
1880-81	... ...	1,191,0	687,7	503,3
1881-82	... ...	1,009,7	691,8	317,9
1882-83	... ...	1,048,6	676,4	372,2
1883-84	Budget ...	1,030,0	640,0	390,0
	Revised ...	1,130,0	995,0	135,0
1884-85	Budget ...	1,160,0	680,0	480,0

87. The Revised Estimate of earnings has been placed at £1,130,000 against a provision in the Budget Estimate of £1,030,000. The increase is due to the large traffic in wheat for export *viâ* Karachi which sprung up during the year, and could not be foreseen when the Budget Estimate was framed. The coaching traffic has slightly fallen off. The working expenses proper are now estimated at £670,000, showing an increase of £30,000 over the provision made in the Budget Estimate. The larger traffic worked has necessarily resulted in an increase in expenditure under several heads, and there have also been special renewals of permanent-way and rolling stock.

88. The actual results of the year's working are estimated to show an increase of £70,000 over the Budget Estimate of net receipts. Owing, however, to the adjustment of the loss on the Sind, Punjab and Delhi Company's flotilla, involving a debit of £325,000 against the Revenue Account of the line, the Revised Estimate of net receipts is placed at £255,000 below the Budget Estimate.

37—GUARANTEED RAILWAYS.

SURPLUS PROFITS, LAND AND SUPERVISION. (*00s omitted.*)

89. MADRAS.

Actuals—		£
1878-79	... ...	15,0
1879-80	... ...	12,3
1880-81	... ...	11,2
1881-82	... ...	9,9
1882-83	... ...	10,5
1883-84	Budget	10,7
	Revised	10,5
1884-85	Budget	10,4

90. The differences are very small, and are due to changes and savings in the establishments employed in connection with Guaranteed Railways in Madras.

91. BOMBAY.

Actuals—		£
1878-79	... ...	14,5
1879-80	... ...	13,1
1880-81	... ...	13,3
1881-82	... ...	18,1
1882-83	... ...	19,5
1883-84	Budget	22,2
	Revised	14,1
1884-85	Budget	26,3

92. The estimated charges for Control are £3,100 less than the amount provided for in the Budget Estimate for 1883-84, as a portion of the cost of the establishments is chargeable to the Southern Mahratta Railway under the contract with that Company on account of Government supervision. The provision under Land is also £5,000 less than the Budget Estimate.

Productive Public Works.

Guaranteed Railways.

Surplus Profits, &c.

This saving is due to the expenditure provided for in the Original Estimate of the year in connection with the proposed engine shed and marshalling sidings at Parell not being incurred in 1883-84, as the site has not yet been finally settled.

93. BENGAL.

Actuals—		£
1878-79		9,0
1879-80		19,8
1880-81		2,0
1881-82		4,3
1882-83		2,9
1883-84	Budget	14,2
	Revised	4,8
1884-85	Budget	2

94. As compared with the Original Estimate of the year, there is a small saving of £800 under Control, due to reductions in the office of the Examiner of Guaranteed Railway Accounts. A considerable lapse, amounting to £6,800, has occurred in the provision for Land owing to short payments on account of the Eastern Bengal Railway. Payments for land, amounting to over £1,700, acquired by the East Indian Railway before 1st January 1880, provided for originally under this head, have in the Revised Estimate been included under 40—*State Railways—Capital.*

95. CENTRAL PROVINCES.

Actuals—		£
1879-80		1,8
1880-81		4
1881-82		2
1882-83		3
1883-84	Budget	...
	Revised	...
1884-85	Budget	...

96. No outlay is anticipated during 1883-84.

97. PUNJAB.

Actuals—		£
1878-79		10,1
1879-80		9,5
1880-81		10,4
1881-82		12,3
1882-83		11,2
1883-84	Budget	10,0
	Revised	8,0
1884-85	Budget	10,0

98. Under Control there is a saving of £500 due to the non-employment of a Deputy Examiner of Accounts and a 3rd grade Accountant as provided for in the Original Estimate of the year. The provision in the Budget Estimate for land has proved to be in excess of requirements, and has been reduced by £1,500.

99. NORTH-WESTERN PROVINCES AND OUDH.

Actuals—		£
1878-79		8,8
1879-80		6,3
1880-81		6,5
1881-82		15,5
1882-83		14,4
1883-84	Budget	24,1
	Revised	2,0
1884-85	Budget	17,3

100. The saving is under Land, and is due to anticipated short payments during the year on account of land taken up for the Hurdwar Branch of the Oudh and Rohilkhand Railway.

Productive Public Works.

Guaranteed Railways.

Surplus Profits, &c.

101. DIRECTOR GENERAL OF RAILWAYS. (*00s omitted.*)

Actuals—		£
1880-81	... ...	13,7
1881-82	... ...	14,4
1882-83	... ...	13,6
1883-84	Budget	13,3
	Revised	12,1
1884-85	Budget	13,8

102. The saving is due partly to the non-employment of an officer for the preparation of the Annual Administration Report and Railway Code, for whom provision was made in the Budget Estimate of the year, and partly to a credit from the Southern Mahratta Railway on account of ¼ share of the charge for Government supervision of the line.

103. MOIETY OF SURPLUS PROFITS.

The Revised Estimate shows an increase over the Budget Estimate of £85,500, owing to the traffic during the periods in which the surplus profits were earned having proved better than the estimates. The increase is general: the payments to the Eastern Bengal Railway show an excess over the Budget Estimate of £18,100; to the Bombay, Baroda and Central India Railway an excess of £35,200; and to the Great Indian Peninsula Railway an excess of £32,200.

Guaranteed Railways.

Capital outlay.

104. The following statement shows the outlay on Capital Account of the Guaranteed Railways:—

	During the year.	To end of the year.
	£	£
Actuals to 31st March 1883	400,101	72,734,500
Estimate, 1883-84	1,093,400	73,827,900
„ 1884-85	—2,146,800	71,681,100

105. The total Capital expenditure on the Eastern Bengal Railway to the close of 1883-84 is estimated at £3,592,400, and the transactions during the first quarter of 1884-85 are estimated to result in a net credit of £800, leaving the Capital expenditure on the date of transfer at about £3,591,600.

Guaranteed Railways.

Net charge to state.

106. The charge to the State on account of Guaranteed Railways is as follows:—

	Net Traffic receipts.	Charges.				Net charge to State.
		Land and Control.	Guaranteed interest.	Moiety of surplus profits.	Total.	
Actuals—	£	£	£	£	£	£
1879-80*	2,476,347	45,720	3,250,131	97,839	3,393,690	917,343
1880-81*	2,894,654	58,183	3,261,951	91,619	3,411,753	517,099
1881-82*	3,615,479	73,653	3,271,771	333,330	3,678,754	63,275
1882-83	3,582,046	72,182	3,317,872	486,590	3,876,644	294,598
Revised Estimate, 1883-84 ...	3,365,000	71,500	3,289,870	570,000	3,931,370	566,370
Budget Estimate, 1884-85 ...	3,613,000	85,000	3,240,260	445,000	3,770,260	157,260

107. The unfavourable results of 1883-84 according to the above table are due to the adjustment, by debit to the Revenue Account, of the loss on the Sind, Punjab and Delhi Railway Company's Flotilla amounting to £325,000.

* Excludes East Indian Railway transactions.

Productive Public Works.

Irrigation and Navigation

Direct Receipts.

108. XXVII—IRRIGATION AND NAVIGATION (DIRECT RECEIPTS).

IMPERIAL.

Figures in pounds. 1 £ = Rs. 10 (*00s omitted*).

	Punjab.	Madras	Bombay.	Total in India.	In England.	Grand Total.
Actuals—						
1880 81	198,5	14,7	15,6	228,8	5	229,3*
1881-82	233,0	15,2	24,5	272,7	2	272,9*
1882-83	225,4	21,3	24,2	270,9	1,5	272,4
Estimates—						
1883-84 Budget	232,0	14,3	26,9	273,2	...	273,2
1883-84 Revised	240,0	14,8	29,6	284,4	...	284,4
1884 85 Budget	235,0	14,9	30,1	280,0	...	280,0

* Excludes contribution payable to the Imperial Treasury by the Government of the North-Western Provinces and Oudh.

109. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows an increase of £11,200 made up as follows :—

	£
Punjab	8,000
Madras	500
Bombay	2,700
Total ...	11,200

110. The increase in the Punjab represents the net balance of an increase on the Western Jumna canal, and of a falling off on the Bari Doab and Sirhind canals. The increase on the Western Jumna canal is due to a larger area of land being brought under irrigation than was anticipated owing to a drought; while the falling off on the Bari Doab canal is due to a smaller area of land under irrigation than was anticipated, and that on the Sirhind canal to the opening of the canal for irrigation for the *rabi* crop of 1883-84 only, the realisations from which will be brought to account in 1884-85. The increase in Madras is due to increased receipts from navigation on the Kistna Delta system. The increase in Bombay is due chiefly to the revenue assessed for realisation during the current year being greater than was anticipated, to the anticipated realisation of a portion of the balances left unrealised at end of 1882-83, and to enhanced water-rates being levied under the revised settlement on account of improved water-supply for irrigation by the construction of the Mukti reservoir.

111. PROVINCIAL. (*00s omitted.*)

Productive Public Works.
Irrigation and Navigation.
Direct Receipts.

	Bengal.	North-Western Provinces and Oudh.	Total.
	£	£	£
Actuals—			
1880-81	101,5	308,4	409,9*
1881-82	125,5	467,4	592,9*
1882-83	130,3	528,3	658,6
Estimates—			
1883-84 Budget	120,0	492,2	612,2
1883-84 Revised	122,5	537,6	660,1
1884-85 Budget	125,0	537,6	662,6

* Includes contribution payable by the North-Western Provinces Government to the Imperial Treasury.

112. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows an increase of £47,900 made up as follows:—

	£
Bengal	2,500
North-Western Provinces and Oudh	45,400
Total ...	47,900

113. The increase in Bengal represents the net balance of an increase on the Sone canal and a falling off on the Orissa and Midnapore canals. The increase on the Sone canal is due to better progress having been made in realising the arrears of previous years, while the falling off on the Orissa canal is due to delay in renewing the five-year leases, and that on the Midnapore canal to difficulties in the collection of water-rates.

114. The increase in the North-Western Provinces and Oudh is due to an increased area of land under irrigation from all the canals.

115. 38—IRRIGATION AND NAVIGATION (WORKING AND MAINTENANCE).

Productive Public Works.
Irrigation and Navigation.
Working and Maintenance.

IMPERIAL.

(Figures in pounds.—1 £ = Rs. 10) (*00s omitted.*)

	Punjab.	Madras.	Bombay.	Total in India.	In England.	Grand Total.
Actuals—						
1880-81	76,2	87,0	19,8	183,0	1	183,1
1881-82	85,3	73,0	22,2	180,5	2	180,7
1882-83	96,6	78,4	24,1	199,1	2	199,3
Estimates—						
1883-84 Budget ...	102,3	121,0	25,5	248,8	...	248,8
1883-84 Revised ...	100,0	90,2	24,3	214,5	...	214,5
1884-85 Budget ...	122,0	92,1	28,9	243,0	...	243,0

Productive Public Works — Irrigation and Navigation — Working and Maintenance.

116. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows a decrease of £31,300 made up as follows.—

	£
Punjab	2,300
Madras	30,800
Bombay	1,200
Total ...	31,300

117. The decrease in the Punjab is the amount which was held in reserve by the Local Government to meet unforeseen expenditure during the year, but not now required. The decrease in Madras is due chiefly to certain items of expenditure (old maintenance charges and percentage allowed for establishment charges on the irrigation revenue due to old irrigation works) hitherto shown under this head having been transferred to the head "Expenditure on Public Works not classed as Productive"—44, "Irrigation and Navigation." The decrease in Bombay is due to increased expenditure under other heads of account by which a larger share of the charges for establishment will be borne by them, thereby reducing the charges for establishment under this head.

118. PROVINCIAL. (*00s omitted.*)

		Bengal.	North Western Provinces and Oudh.	Total.
Actuals—		£	£	£
1880 81	... ...	99,2	143,2	242,4
1881-82	... ...	104,1	170,9	275,0
1882 83	... ...	114,8	187,8	302,6
Estimates—				
1883-84	Budget	108,4	192,1	300,5
	Revised	108,4	196,1	304,5
1884-85	Budget	112,4	206,7	319,1

119. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows an increase of £4,000; this occurs in the North-Western Provinces and Oudh, and is due to additional working and maintenance charges being needed by the extension of irrigation.

Portion of Land Revenue due to Irrigation.

120. XXVIII—PORTION OF LAND REVENUE DUE TO IRRIGATION.

(All figures in pounds. 1£ = Rs. 10.) (00s omitted.)

		North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	Total.
Actuals—						
1880 81	... ...	65,1	101,2	552,1	18,9	797,3
1881 82	... ...	87,2	33,3	334,5	36,2	491,2
1882 83	... ...	87,2	33,9	314,4	33,6	469,1
Estimates—						
1883-84	Budget	87,2	40,5	370,5	47,3	545,5
	Revised	87,2	72,5	330,9	52,2	542,8
1884 85	Budget	87,2	35,5	332,1	53,6	508,4

121. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows a falling off of £2,700 made up as follows :— *Productive Public Works.* *Portion of Land Revenue due to Irrigation.*

	£
Punjab	+ 32,000
Madras	—39,600
Bombay	+ 4,900
Net ...	—2,700

122. The increase in the Punjab is due partly to the inclusion of a sum of £36,100, due to the Bari Doab canal on account of arrears of water advantage rate on well irrigated lands, having been omitted to be taken credit for in the Original Estimate of the year. The falling off in Madras occurs, with one exception (Srivaikuntham Anicut System), under all the works in the presidency, and is due to the Original Estimate having been too sanguine, and also to the Revised Estimate being based on the actual realisations of 1882-83 taken in connection with the average of the preceding three years. The increase in Bombay is a net figure, and is due to increase on the Desert and Begari canals, and of a falling off on the Eastern Nara works. The increase on the Desert and Begari canals is due partly to a larger area of land taken up for cultivation owing to the extension of the Desert canal (construction of the Muradwah Branch) and to the subsidence of the Kashmoor floods, and partly to the increased rates levied under the revised settlement; while the falling off on the Eastern Nara works is due to a decrease in cultivation during the *rabi* season owing to certain lands not having dried up during that season as anticipated.

EXPENDITURE.

123. XXI & 1 & 39.—*Interest.** *Interest.*

	Expenditure.	Revenue.	Net Expenditure.	Guaranteed Interest.	Interest on East Indian Railway Company's Debentures.	Terminable Annuity, East Indian Railway Company.	Grand total gross payment.
	£	£	£	£	£		
1872-73	5,301,700	519,100	4,782,600	4,658,400	...	...	9,960,100
1873-74	5,248,800	467,500	4,781,300	4,667,900	...	...	9,910,700
1874-75	5,032,500	559,400	4,473,100	4,693,900	...	...	9,726,400
1875-76	5,178,100	578,200	4,599,900	4,687,900	...	...	9,866,000
1876-77	5,408,600	542,700	4,865,900	4,708,700	...	...	10,117,300
1877-78	5,740,400	534,200	5,206,200	4,705,300	...	...	10,145,700
1878-79	5,982,900	628,400	5,354,500	4,755,200	...	...	10,738,100
1879-80	6,172,600	748,000	5,424,600	4,766,300	34,400	...	10,973,300
1880-81	5,653,700	875,700	4,778,000	3,311,900	397,200	993,300	10,356,100
1881-82	5,928,900	896,900	5,032,000	3,321,800	434,200	1,239,400	10,924,300
1882-83	6,028,700	693,900	5,334,800	3,342,800	486,700	1,216,700	11,074,900
1883-84 Budget	6,006,900	651,000	5,355,900	3,301,200	502,500	1,207,600	11,018,200
„ Revised	5,974,300	790,800	5,183,500	3,289,900	502,800	1,203,300	10,970,300
1884-85 Budget	6,025,800	653,100	5,372,700	3,240,300	531,100	1,255,100	11,052,300

124. The following is a statement of the Registered Debt of the Government of India on the 31st March 1884, including the remaining East Indian Railway Debentures, as follows :—

	£
Debentures stock 4½ per cent.	1,480,000

* For explanations as regards *39—Interest on Debt incurred for Productive Public Works*, considered separately. See pages 38 to 41 and 82 and 83.

Interest.

(Sterling and Rupees combined on the assumption that £ 1=Rs. 10.) (000s omitted in Rupee and total columns).

Rate of Interest.	Capital Amount outstanding.				A year's interest thereon.	
	Sterling.	Rupees.	Silver convertible at the option of the creditors into sterling at a rate equivalent to 1s.-10¼d (exactly 1s.-10 536d. = Rupee 1).	Total.	Sterling.	Rupees.
	£					
5	...	...	...	...	...	...
4½	1,480,000	23,46,39(*a*)	...	24,94,39	66,600	1,05,58
4	61,466,827	68,35,69(*b*)	...	1,29,82,37	2,458,673	2,73,43
4	...	...	1,22,68	1,22,68	44,700	44
7 shillings	...	2,37	...	2,37	...	10
3½	5,090,633	5,68	...	5,14,74	178,172	19
Nil	35,650	6,08	...	9,65	...	...
	68,073,110	91,96,21	1,22,68	1,61,26,20	2,748,145	3,79,74

(*a*) Includes 4,33 Local debentures.

(*b*) Includes 12,76 Local debentures and 19,54 stock notes.

125. The foregoing Statement shows the following differences in the amount of the registered debt at the end of 1882-83 and 1883-84 :—

	1882-83 as per Finance and Revenue Accounts, page 194.	1883-84.	£
Sterling debt	68,585,694	68,073,110	
Rupee debt	90,688,766	93,188,966	

The differences may be explained as follows :—

Sterling debt, March 1883			68,585,694
Add in 1883-84—			
India 3½ per cent. stock credited under East Indian Railway Account (Redemption of annuities) . . .			524,000
			69,109,694
Deduct Loans discharged—			
East India Bonds	2,600		
India 5 per cent. Stock	10,000		
East Indian Railway Debentures . .	10,400		
Ditto 4½ per cent. Debenture Stock	20,000		
		43,000	
Deduct also amount purchased by Commissioners for Reduction of Debt and cancelled—			
India Debentures	990,000		
India 4 per cent. Stock	3,584		
		993,584	
			1,036,584
Debt in March 1884			68,073,110

Interest.

Rupee Debt—

In March 1883		90,688,766
Add Loans of 13th July 1883	2,500,000	2,526,200
Stock Notes	26,200	
		93,214,966
Deduct—		
Loans Discharged		26,000
		93,188,966

If the sterling amounts be converted into rupees at 1*s.* 7¾*d.*, the whole debt is as follows :—

	Capital.				Interest.		
	£	£		Rs.	£		Rs.
Sterling	68,073,000	...		...	...		..
Transfer Loan Rs. 1,22,68,000 at 1*s.* 10½*d.*	1,150,000	69,223,000	1-7¼	84,11,91,000	2,748,000	1-7¼	3,33,93,000
In rupees	...	75,677,000		91,96,21,000	3,125,000		3,79,74,000
		144,900,000		1,76,08,12,000	5,873,000		7,13,67,000

and the average rate of interest is 4·053 per cent.

126. The following Statement, calculated from the interest payments, shows the proportion of the Registered Debt of India held by Europeans and Natives on the 31st December of each year from 1870 to 1883 :—

Year.	Europeans.	Natives.	Total.	Per cent. Europeans.	Per cent. Natives.
1870	52,53,46	13,34,25	65,87,71	79·75	20·25
1871	49,43,58	16,25,39	65,68,97	75·26	24·74
1872	50,77,73	14,96,44	65,74,17	77·18	22·82
1873	48,74,66	16,50,45	65,25,11	74·69	25·31
1874	50,69,90	17,10,86	67,80,76	74·76	25·24
1875	54,20,44	17,44,13	71,64,57	75·23	24·77
1876	53,84,53	17,82,12	71,66,65	74·70	25·30
1877	54,50,23	18,40,97	72,91,20	74·75	25·25
1878	56,75,21	20,10,84	76,86,05	73·83	26·17
1879	60,60,94	20,50,75	81,11,69	74·71	25·29
1880	62,58,86	18,59,34	81,18,20	77·10	22·90
1881	71,03,39	16,30,57	87,33,96	81·33	18·67
1882	69,89,52	19,16,26	89,05,78	78·48	21·52
1883	69,54,14	22,03,71	91,57,85	75·93	24·07

127. The distribution between interest under *1* and *39* is as follows :—

	Actuals, 1882-83.	Revised, 1883-84.	Budget, 1884-85.
	£	£	£
Interest—1	3,997,500	3,807,600	3,686,800
Ditto—39	2,517,900	2,669,500	2,870,100
Total	6,515,400	6,477,100	6,556,900

128. The fluctuations under XXI—"Interest Receipts" are small; but the Revised Estimate for Bombay includes a large sum on account of a book transfer from the repayments of Port Trust Debt (Prince's Dock). Sums formerly taken in repayment of debt have now been credited to interest.

Interest on Other Obligations.

129. *2—Interest on Other Obligations.*

		£
1872-73		555,900
1873-74		541,100
1874-75		379,800
1875-76		386,600
1876-77		394,700
1877-78		358,700
1878-79		384,000
1879-80		385,800
1880-81		414,000
1881-82		534,000
1882-83		470,700
1883-84	Budget	440,400
„	Revised	412,100
1884-85	Budget	475,400

130. As reported in Despatch to Secretary of State, No. 60, dated 4th March 1884, this head has been changed from "Interest on Deposits" to "Interest on Other Obligations."

131. The Revised Estimate for 1883-84 is almost the same as the Budget Estimate of the year.

Refunds and Drawbacks.

132. *3—Refunds and Drawbacks.*

		£
1872-73		258,900
1873-74		231,400
1874-75		225,400
1875-76		302,700
1876-77		251,100
1877-78		230,500
1878-79		250,500
1879-80		254,600
1880-81		346,200
1881-82		272,400
1882-83		316,600
1883-84	Budget	195,900
„	Revised	374,400
1884-85	Budget	220,400

133. Of the increase of £178,500 in the Revised Estimate, £120,000 occur in Bombay, £33,000 in Madras, £14,200 in Bengal, and the rest in other provinces. In Bombay the increase is due to special land revenue refunds. In Madras it is due to two special payments in the Godavari District amounting to £19,900, and to two other payments in Madura and Tinnevelly amounting to £9,300. In Bengal the Salt and Customs refunds are expected to exceed the original anticipation, and there is a slight increase under Provincial Rates due to the settlement of cess collections between Khulna and 24-Pergunnahs and Jessore and Khulna.

Assignments and Compensations and Territorial and Political Pensions.

134. *4—Assignments and Compensations, and 27—Territorial and Political Pensions.*

		4—Assignments and Compensations.	27—Territorial and Political Pensions.	Total	Less Tributes, &c.	Net Allowances.
		£	£	£	£	£
1872-73		899,000	850,900	1,749,900	741,500	1,008,400
1873-74		870,800	985,900	1,856,700	768,500	1,088,200
1874-75		897,700	840,700	1,738,400	725,000	1,013,400
1875-76		903,500	810,200	1,713,700	726,200	987,500
1876-77		879,000	793,500	1,672,500	694,900	977,600
1877-78		867,100	779,000	1,646,100	675,100	971,000
1878-79		1,032,100	794,400	1,826,500	703,700	1,122,800
1879-80		1,142,600	691,400	1,834,000	702,500	1,131,500
1880-81		1,215,000	683,800	1,898,800	742,200	1,156,600
1881-82		1,194,500	682,300	1,876,800	706,900	1,169,900
1882-83		1,195,100	685,800	1,880,900	689,900	1,191,000
1883-84	Budget	1,246,100	743,400	1,989,500	701,000	1,288,500
„	Revised	1,256,200	745,500	2,001,700	c 721,200	1,280,500
1884-85	Budget	1,240,100	706,600	1,946,700	695,900	1,250,800

135. The Revised Estimate under the combined head shows an increase of £12,200 due principally to arrear payments of salt compensation to certain Native States, and also to payments to the Khan of Khelat and to Raisini Sirdar and Kurds for surrender of Bolan Pass dues.

Assignments and Compensations, and Territorial and Political Pensions.

136. *5—Land Revenue.*

Land Revenue.

	£
1872-73	2,824,500
1873-74	2,866,600
1874-75	2,865,200
1875-76	2,950,900
1876-77	2,898,600
1877-78	2,943,100
1878-79	2,960,000
1879-80	2,937,200
1880-81	2,983,700
1881-82	3,003,800
1882-83	3,042,500
1883-84 Budget	3,211,700
„ Revised	3,242,500
1884-85 Budget	3,340,700

137. In the following table are set forth the increases and decreases in the several provinces:—

	Revised Estimate, 1883-84, compared with Budget, 1883-84.	
	More.	*Less.*
	£	£
India General	300	...
Central Provinces	...	200
British Burma	2,100	...
Assam	11,300	...
Bengal	21,000	...
North-Western Provinces and Oudh	...	21,300
Punjab	...	14,400
Madras	15,600	...
Bombay	17,000	...
	67,300	35,900
England	...	600
	67,300	36,500
Net more	30,800	

138. In Assam provision has been made for outlay on survey of waste land grants and for revision of the subordinate collecting establishment.

139. In Bengal the increase is due to the following causes:—

(1) Transfer of Revenue Record-room charges from 14—"Registration."

(2) Amalgamation of the District Road Cess Committee's Process-server's establishment with those of the Collectors.

(3) Additional grant of £3,820 sanctioned for land settlement charges.

(4) Larger expenditure for the management of Government estates.

Land Revenue.

140. In Madras the increase is due—

(1) to the extension of Revenue Survey operations, an additional allotment of £12,000 having been allowed for the Tanjore Survey subsequent to the passing of the Budget Estimates;

(2) to the revision during the year of the establishment and the salaries of Deputy Collectors and Magistrates; and

(3) to an additional requirement of £3,500 on account of charges for service of revenue process.

141. In Bombay there is a special charge of £6,500 this year for destruction of locusts.

142. The decrease of £21,300 in the North-Western Provinces and Oudh is due to the transfer of charges on account of general establishment of Local Funds from this head to 18—"General Administration," and to savings expected in land settlement charges.

143. In the Punjab the decrease is principally under Land Settlement charges and Deputy Commissioners' establishments. In the former it is due to savings in establishments, advances to the Settlement Department from parcha fees, and to no expenditure having been incurred for the proposed survey of the Hissar District. In the latter to savings in salaries of officers and contingent charges.

Post Office.

144. *15 & XII—Post Office.*

	Expenditure.	Revenue.	Net Expenditure.
	£	£	£
1872-73	769,300	580,600	188,700
1873-74	883,200	688,500	194,700
1874-75	896,000	739,800	156,200
1875-76	903,600	765,700	137,900
1876-77	919,700	797,500	122,200
1877-78	964,100	850,400	113,700
1878-79	1,033,500	911,800	121,700
1879-80	1,145,500	1,004,400	141,100
1880-81	1,175,500	1,018,600	156,900
1881-82	1,147,900	949,900	198,000
1882-83	1,194,000	977,800	216,200
1883-84 Budget	1,222,800	1,010,900	211,900
„ Revised	1,225,900	1,011,700	214,200
1884-85 Budget	1,247,500	1,059,000	188,500

145. The differences between the Revised Estimate for 1883-84 and the Budget Estimate of the year are very small and call for no special remarks.

Telegraph.

146. *16 & XIII—Telegraph.*

	Expenditure.	Capital Expenditure included in foregoing.	Revenue.	Net Expenditure.	Net Revenue.	Net Revenue attributed to the War.	Net Expenditure apart from the War.
	£	£	£	£	£	£	£
1872-73	483,500	...	249,800	233,700	..	...	...
1873-74	411,800	...	250,600	161,200	...	...	...
1874-75	432,100	...	286,500	145,600	...	...	...
1875-76	493,200	...	309,000	184,200	...	...	...
1876-77	473,100	112,700	341,200	131,900	...	...	...
1877-78	480,900	72,700	358,400	122,500	...	...	...
1878-79	525,900	52,300	426,700	99,200	...	21,500	120,700
1879-80	451,100	72,900	505,500	...	54,400	56,600	2,200
1880-81	497,800	99,800	539,100	...	41,300	40,700	—600
1881-82	536,200	112,100	469,200	67,000	...	...	...
1882-83	625,300	155,000	545,300	80,000	...	...	...
1883-84 Budget	741,600	267,700	557,100	184,500	...	...	...
„ Revised	711,600	215,500	525,100	186,700	...	...	...
1884-85 Budget	822,200	303,700	573,500	248,700	...	...	...

147. The Revenue shows a falling off of £32,000, which is the net balance of a decrease of £42,000 on the Indian Telegraph Department (including Provincial lines) and of an increase of £10,000 on the Indo-European Telegraph Department. The falling off on the Indian Telegraph Department is due to a reduction in the value of "State messages" on account of the application to them of the deferred rate which was introduced with the new tariff in January 1883 and to certain arrears due by the South Indian Railway not expected to be recovered in 1883-84; while the increase on the Indo-European Telegraph Department is due chiefly to increased traffic on the Turkish and Indo-European routes and to the Indo-European Company's moiety of the Teheran—Bushire receipts sequestrated by Government towards the liquidation of the Persian debt. *Telegraph.*

148. The Expenditure shows a decrease of £29,800, which is due to less payments in England on account of Stores.

149. *18.—General Administration.* *General Administration.*

	£
1872-73	1,403,300
1873-74	1,419,800
1874-75	1,386,800
1875-76	1,438,900
1876-77	1,500,200
1877-78	1,503,900
1878-79	1,502,900
1879-80	1,498,700
1880-81	1,537,000
1881-82	1,494,300
1882-83	1,563,900
1883-84 Budget	1,554,900
„ Revised	1,586,300
1884-85 Budget	1,576,500

150. The Revised Estimate shows an increase of £31,400 over the Budget Estimate of 1883-84.

151. The increase and decrease are distributed thus :—

	Revised Estimate, 1883-84, compared with Budget Estimate, 1883-84. More.	Less.
	£	£
India General	8,500	...
Central Provinces	400	...
British Burma	...	1,100
Assam	...	300
Bengal	5,000	...
North-Western Provinces and Oudh	3,600	...
Punjab	3,600	...
Madras	4,000	...
Bombay	5,000	...
	30,100	1,400
England	2,700	...
	32,800	1,400
Net more	31,400	

General Administration.

152. Of the increase under India, £4,300 are due to arrear payments to the Presidency Bank. The increase in Bengal has occurred under "tour charges" and under Commissioners, and that in Bombay is due to heavy cash remittances in the Currency Department, which are expected to cost £4,000 more than was anticipated in the Budget Estimate. In the North-Western Provinces and Oudh, the increase is principally due to the transfer of the charges on account of the general establishment of Local Funds from 5 Land Revenue to this head. Of the increase in Madras £2,500 are nominal, being due to transfer from 31 Miscellaneous to this head, of the contingent charges of Local Board offices. In all other provinces the increase is attributable to general causes.

Law and Justice.

153. *19 & XV.—Law and Justice.*

	Expenditure.	Revenue.	Net Expenditure.
	£	£	£
1872-73	2,850,000	594,700	2,255,300
1873-74	3,000,300	626,800	2,373,500
1874-75	3,074,400	606,900	2,467,500
1875-76	3,102,200	593,800	2,508,400
1876-77	3,173,700	609,000	2,564,700
1877-78	3,208,600	618,400	2,590,200
1878-79	3,336,100	647,100	2,689,000
1879-80	3,320,500	658,900	2,661,600
1880-81	3,249,700	687,800	2,561,900
1881-82	3,232,700	677,400	2,555,300
1882-83	3,255,100	656,900	2,598,200
1883-84 Budget	3,346,700	645,000	2,701,700
„ Revised	3,261,700	589,000	2,672,700
1884-85 Budget	3,379,100	617,900	2,761,200

154. The decrease in the Revised compared with the Original Estimate of 1883-84 occurs in almost all the provinces. The decrease in revenue is principally due to restrictions in jail manufactures and to falling off under general fees, fines, and forfeitures. That in expenditure is due to less outlay on jail rations and raw materials for jail manufactures. In Burma increase is expected in both revenue and expenditure in connection with jails. In the North-Western Provinces and Oudh the decrease is set off to a certain extent by the transfer to this head from Registration of the receipts and charges on account of judicial records. In Madras also the cost of the establishment for making copies of judicial documents has been transferred to this head from Miscellaneous.

Police.

155. *20 & XVI.—Police.*

	Expenditure.	Revenue.	Net Expenditure.
	£	£	£
1872-73	2,425,800	235,800	2,190,000
1873-74	2,443,400	238,500	2,204,900
1874-75	2,450,000	208,000	2,242,000
1875-76	2,473,300	234,700	2,238,600
1876-77	2,517,700	216,800	2,300,900
1877-78	2,487,600	255,200	2,232,400
1878-79	2,423,600	211,100	2,212,500
1879-80	2,497,800	227,700	2,270,100
1880-81	2,526,700	241,800	2,284,900
1881-82	2,553,900	248,000	2,305,900
1882-83	2,642,900	227,600	2,415,300
1883-84 Budget	2,708,000	226,200	2,481,800
„ Revised	2,760,600	310,800	2,449,800
1884-85 Budget	2,793,900	308,800	2,485,100

156. Of the increase of £84,600 in the Revised Estimate of revenue over the Original Estimate of 1883-84, £50,200 occur in the Punjab, and £29,000 in Bombay. In the Punjab the increase is due to the inclusion here for the first time of the contributions on account of the Municipal and Cantonment Police. Similarly, the increase in Bombay is due to the inclusion of the contributions made by the Bombay Municipality on account of the Town Police, which have now been taken over by the Government under its direct management. *Police.*

157. The increase of £52,600 in expenditure is a net figure and is thus arrived at—

	Increase.	Decrease.
	£	£
Central Provinces	5,200	...
British Burma	...	2,400
Assam	1,500	...
Bengal	...	18,300
North-Western Provinces and Oudh	...	12,000
Punjab	46,900	...
Madras	...	8,100
Bombay	39,800	...
Total ...	93,400	40,800
	Net £52,600	

158. The increases in the Punjab and Bombay are due to the causes mentioned above. Those in other provinces are small, and do not call for special remarks. The decrease in Bengal and in the North-Western Provinces and Oudh occurs in the District Executive Force, while that in Madras is due to the absorption of certain Salt Police Guards into the Departmental Preventive service.

159. *21 & XVII.—Marine.* *Marine.*

	Expenditure.	Revenue.	Net Expenditure.	Net Military Estimate.	Total.
	£	£	£	£	£
1872-73	514,500	208,900	305,600	412,200	717,800
1873-74	481,400	236,300	245,100	413,700	688,800
1874-75	549,300	302,100	247,200	366,800	614,000
1875-76	579,700	229,700	350,000	373,000	723,000
1876-77	651,000	233,200	417,800	352,000	769,800
1877-78	496,800	231,500	265,300	278,200	543,500
1878-79	505,100	250,600	254,500	355,800	610,300
1879-80	488,800	258,200	230,600	441,900	672,500
1880-81	509,900	246,500	263,400	421,300	684,700
1881-82	623,400	237,900	385,500	443,000	828,500
1882-83	490,200	222,400	267,800	391,300	659,100
1883-84 Budget . . .	515,400	207,100	308,300	390,400	698,700
„ Revised. . .	646,700	200,900	445,800	412,900	858,700
1884-85 Budget . . .	517,600	205,900	311,700	352,400	664,100

160. Of the increase of £131,300 in the Revised Estimate of expenditure over the Original Estimate for 1883-84, £49,400 is in India and £74,500 is in England. The increase in India is on account of the purchase of a new steamer *Golconda* for the Troop Service. In England provision has been made in the Home Estimates for payment of five quarters' contribution towards the expenses of Her Majesty's ships employed in the Indian seas; and also for a sum of £22,000 which had been withheld in previous years pending the settlement of certain questions under discussion which have now been decided. The Revised Estimate provides also for the repairs of the Indian Government steamer *Tenasserim* and for increased expenses on account of the *Clive*.

Education.

161. *22 & XVIII.—Education.*

	Expenditure	Revenue.	Net Expenditure.	In the Army (Net).	Net Total.
	£	£	£	£	£
1872-73	881,000	148,400	732,600	38,800	771,400
1873-74	914,800	150,800	764,000	43,200	807,200
1874-75	986,800	141,400	845,400	41,700	887,100
1875-76	1,020,900	147,100	873,800	42,600	916,400
1876-77	1,005,900	150,100	855,800	41,500	897,300
1877-78	1,009,100	153,000	856,100	41,500	897,600
1878-79	984,700	147,400	837,300	42,300	879,600
1879-80	967,600	139,400	828,200	42,700	870,900
1880-81	999,200	170,200	829,000	42,900	871,900
1881-82	1,078,500	189,300	889,200	42,100	931,300
1882-83	1,116,000	198,600	947,400	40,200	987,600
1883-84 Budget	1,200,100	204,900	995,200	41,900	1,037,100
„ Revised	1,182,500	200,900	981,600	41,800	1,023,400
1884-85 Budget	1,237,200	198,700	1,038,500	41,200	1,079,700

162. The Revised Estimate of expenditure shows a decrease compared with the Original Estimate of £17,600, which is made up of petty increases and decreases in the several Provinces.

Ecclesiastical.

163. *23.—Ecclesiastical.*

	Civil.	Military (charged under Army).	Total.
	£	£	£
1872-73	156,800	20,500	177,300
1873-74	163,600	21,600	185,200
1874-75	165,500	24,600	190,100
1875-76	162,100	22,300	184,400
1876-77	163,800	27,500	191,300
1877-78	158,000	30,800	188,800
1878-79	155,200	30,000	185,200
1879-80	156,000	28,500	184,500
1880-81	158,600	28,600	187,200
1881-82	162,100	29,600	191,700
1882-83	161,500	29,700	191,200
1883-84 Budget	167,600	30,000	197,600
„ Revised	160,200	29,400	189,600
1884-85 Budget	167,400	29,600	197,000

164. No remarks are required under this head.

Medical.

165. *24 and XIX.—Medical.*

	Expenditure.	Revenue.	Net Expenditure.	Total Net Expenditure under Army.	Total.
	£	£	£	£	£
1872-73	593,700	32,100	561,600	359,700	921,300
1873-74	620,800	38,300	582,500	398,100	980,600
1874-75	657,400	45,600	611,800	459,400	1,071,200
1875-76	671,100	34,700	636,400	379,600	1,016,000
1876-77	669,100	36,700	632,400	403,400	1,035,800
1877-78	691,400	38,000	653,400	401,200	1,054,600
1878-79	671,300	44,300	627,000	441,800	1,068,800
1879-80	670,200	56,300	613,900	462,800	1,076,700
1880-81	667,500	43,400	624,100	454,200	1,078,300
1881-82	683,200	39,500	643,700	403,200	1,046,900
1882-83	692,900	56,000	636,900	529,300	1,166,200
1883-84 Budget	722,700	48,600	674,100	646,100	1,320,200
„ Revised	713,000	50,200	662,800	556,800	1,219,600
1884-85 Budget	730,500	48,100	682,400	613,400	1,295,800

166. The decrease in the Revised Estimate of expenditure for 1883-84 compared with the Original Estimate of the year is made up of small items, and occurs in all the provinces. *Medical.*

167. *25.—Political.* *Political.*

	£
1872-73	392,300
1873-74	366,700
1874-75	404,600
1875-76	430,400
1876-77	505,300
1877-78	469,100
1878-79	448,800
1879-80	430,600
1880-81	531,200
1881-82	619,300
1882-83	513,800
1883-84 Budget	442,400
„ Revised	535,700
1884-85 Budget	575,500

168. The increase of £93,300 in the Revised Estimate is principally due to the subsidy to the Amir of Afghanistan and to other Miscellaneous Political Charges arising out of the late war, including Khyber Tribe allowances.

169. *26 & XX.—Scientific and other Minor Departments.* *Scientific and other Minor Departments.*

	Expenditure.	Revenue.	Net Expenditure.
	£	£	£
1872-73	398,100	20,900	377,200
1873-74	367,000	23,500	343,500
1874-75	375,500	29,400	346,100
1875-76	398,000	47,600	350,400
1876-77	352,600	52,900	299,700
1877-78	367,700	101,800	265,900
1878-79	356,700	85,000	271,700
1879-80	358,300	99,300	259,000
1880-81	401,200	78,500	322,700
1881-82	561,000	121,000	440,000
1882-83	481,800	75,700	406,100
1883-84 Budget	495,800	70,500	425,300
„ Revised	460,300	85,200	375,100
1884-85 Budget	448,400	76,200	372,200

170. The Revised Estimate of expenditure shows a decrease of £35,500 compared with the Original Estimate. A large portion of the decrease occurs under Surveys and Agricultural Department and the rest under the numerous sub-heads subordinate to this major head.

Civil Furlough and Absentee Allowances

171. *28.—Civil Furlough and Absentee Allowances.*

	Civil.	Military.	Marine.	Total.
	£	£	£	£
1872-73	157,000	423,100	900	581,000
1873-74	258,900	263,300	500	522,700
1874-75	217 400	221,300	700	439,400
1875-76	229,800	202,300	600	432,700
1876-77	236,900	209,700	900	447,500
1877-78	238,400	203,400	1,100	442,900
1878-79	232,500	184,500	900	417,900
1879-80	218,100	162,300	3,000	383,400
1880-81	225,600	176,000	1,800	403,400
1881-82	222,600	216,000	Included under Civil from this year.	438,600
1882-83	211,900	182,300	...	394,200
1883-84 Budget	226,500	200,000	...	426,500
„ Revised	217,700	160,000	...	377,700
1884-85 Budget	220,900	185,000	...	405,900

172. The Revised Estimate shows a decrease of £8,800, of which £8,000 occur in England, due to less payments than were anticipated to Military officers in Civil Employ.

Superannuation Allowances and Pensions.

173. *29 & XXII.—Superannuation Allowances and Pensions.*

	Expenditure.	Revenue.	Net Expenditure.	Military (Net).	Marine.	Total.
	£	£	£	£	£	£
1872-73	1,626,900	590,400	1,036,500	1,884,600	49,700	2,970,800
1873-74	1,576,900	701,600	875,300	1,849,100	48,600	2,773,000
1874-75	1,831,400	702,900	1,128,500	2,085,600	48,300	3,262,400
1875-76	1,990,000	753,400	1,236,600	2,095,000	48,000	3,379,600
1876-77	1,817,800	611,200	1,236,600	2,291,700	45,600	3,573,900
1877-78	1,929,100	601,600	1,327,500	2,594,400	43,100	3,965,000
1878-79	2,040,200	667,500	1,372,700	2,591,700	42,700	4,007,100
1879-80	2,235,700	525,100	1,710,600	2,758,200	39,000	4,507,800
1880-81	2,190,800	316,000	1,874,800	2,717,800	40,000	4,632,600
1881-82	2,182,300	356,300	1,826,000	2,901,600	...	4,727,600
1882-83	2,203,800	305,200	1,898,600	2,983,500	...	4,882,100
1883-84 Budget	2,171,300	293,200	1,878,100	3,095,500	...	4,973,600
„ Revised	2,172,200	299,700	1,872,500	3,084,200	...	4,956,700
1884-85 Budget	2,205,900	293,700	1,912,200	3,155,000	...	5,067,200

174. The difference between the Revised Estimate and the Budget Estimate of 1883-84 is small, and calls for no special remarks.

Stationery and Printing.

175. *30 & XXIII.—Stationery and Printing.*

	Expenditure.	Revenue.	Net Expenditure.
	£	£	£
1872-73	315,900	31,700	284,200
1873-74	358,400	54,900	303,500
1874-75	427,100	50,500	376,600
1875-76	462,500	59,100	403,400
1876-77	447,600	50,000	397,600
1877-78	431,200	35,400	395,800
1878-79	456,400	47,100	409,300
1879-80	412,100	56,000	356,100
1880-81	480,600	62,500	418,100
1881-82	565,900	57,800	508,100
1882-83	507,600	57,800	419,800
1883-84 Budget	462,000	57,200	404,800
„ Revised	504,600	52,900	451,700
1884-85 Budget	539,800	53,000	486,800

176. The increase in the Revised over the Original Estimate for 1883-84 is on account of Stores purchased by the Governments of Bengal and Madras for Central Depôts. *Stationery and Printing.*

177. *32.—Famine Relief.* *Famine Relief.*

	£
1872-73	
1873-74	3,864,700
1874-75	2,212,900
1875-76	602,000
1876-77	2,145,400
1877-78	5,316,000
1878-79	313,400
1879-80	101,000
1880-81	34,500
1881-82	34,800
1882-83	22,100
1883-84 Budget	12,500
„ Revised	10,000
1884-85 Budget	...

No remarks.

33 and 34.—Protective Works. *Protective Works.*

178. Under this head, the expenditure, entered in the Revised Estimate for 1883-84, is £438,900 less than the expenditure of £1,355,800 shown in the Budget Estimate. The expenditure during 1884-85 has been entered as £1,448,700.

The grants have been divided between Irrigation and Railway Projects as follows:—

	1883-84. Revised. £	£	1884-85. Budget. £	£
Irrigation—				
Orissa Coast Canal	30,000	...	...	
Betwa Canal	120,000	...	80,000	
Swat River Canal	37,600	...	32,000	
Rushikulya Project	898	...	24,900	
Buckingham Canal	13,300	...	15,000	
Surveys	3,720	...	...	
Gokak Canal	10,836	...	360	
Nira Canal	38,060	...	58,040	
Mahasvad Tank	36,586	...	44,600	
Reserve	...	...	55,200	
		291,000		310,100
Railways—				
Bilaspur-Etawah Survey	9,100	...	6,800	
Rewari-Ferozepore Railway	522,600	...	306,000	
Jhansie-Manickpur Railway	98,000	...	320,000	
Vizagapatam-Raipur Survey	13,700	...	16,800	
Cuddapah-Nellore Railway	27,000	...	103,000	
Bellary-Kistna Railway	90,000	...	312,500	
Western Deccan Railway	—3,500	...	...	
Stores	—108,900	...	...	
Southern Mahratta Railway	—22,100	...	...	
Reserve	...	...	73,500	
		625,900		1,138,600
TOTAL		916,900	... ...	1,448,700

Protective Works.

179.—*The details of the foregoing figures by Provinces are as under.*—

(All figures in pounds—1£ = Rs. 10.) (*00s omitted.*)

		India (General and Political)	Central Provinces	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
		£	£	£	£	£	£	£	£	£
Actuals—										
1881-82	Railways	162,3	...	...	..	162,2	...	290,1	614,6	750,0
	Irrigation	...	...	...	16,6	40,6	6,0	72,2	135,4	
1882-83	Railways	—53,4	2,3	...	7,3	183,0	6,5	—274,8	—129,1	134,4
	Irrigation	...	...	...	87,8	58,3	6,4	111,0	263,5	
Estimates—										
1883-84 Budget	Railways	—20,6	5,0	...	203,2	560,2	2,3	4,7	1,012,5	1,355,8
	Irrigation	43,3	...	...	105,0	55 0	20,0	120,0	343,3	
1883-84 Revised	Railways	—108,9	9,1	...	98,0	522 6	130,7	—25,6	625,9	916,9
	Irrigation	...	...	30,0	120,0	37,6	17,9	85,5	291,0	
1884-85 Budget	Railways	73,5	6,8	...	320,0	306,0	432,3	...	1,138,6	1,448,7
	Irrigation	55,2	...	...	80,0	32,0	39,9	103,0	310,1	

Railways.

180. *33*—Protective Works—Railways.

(All figures in pounds—1£ = Rs. 10.) (*00s omitted.*)

	India (General and Political). Reserve	India (General and Political). Stores	Central Provinces	North-Western Provinces and Oudh	Punjab	Madras.	Bombay.	Total.
	£	£	£	£	£	£		£
Actuals—								
1882-83	...	—53,4	2,3	7,3	183,0	6,5	—274,8	—129,1
Estimates—								
1883-84 ... Budget	46,7	—67,3	5,0	203,2	560,2	200,6	4,7	1,012,5
1883-84 ... Revised	...	—108,9	9,1	98,0	522 6	130,7	—25,6	625,9
1884 85 ... Budget	73,5	.	6,8	320,0	306,0	432,3	...	1,138,6

181. The Budget Estimate for 1883-84 was prepared for a sum of £1,012,500 arrived at as follows :—

	£
Total of grants for 3 years at £500,000 per annum ...	1,500,000
Deduct—Outlay during 1881-82	614,600
	885,400
Add—Estimated *net refund* during 1882-83	127,100
Total ...	1,012,500

182. The accounts for 1882-83, however, finally closed with £2,001 better than expected,—the *net refund* during the year having amounted to £129,101. The excess credit realized has been carried forward for outlay during the current official year, thus raising the allotment for 1883-84 to £1,014,500. The Revised Estimate is submitted for a total outlay of £625,900, or £388,600 less than the grant available. The lapse expected during the current year has been carried forward for outlay during 1884-85.

183. The short outlay is, for the most part, due to the late date on which sanction was received to commence the construction of the following Railways— *Protective Works. Railways.*

Jansi-Manikpur.
Cuddapah-Nellore.
Bellarry-Kistna.

184. There was also short expenditure on the Rewari-Ferozepore Railway due to difficulty in obtaining fuel for manufacture of bricks and to the strength of the establishment not being sufficient for the prosecution of work to the extent originally proposed. The credits for stores exceed the Budget Estimate by £41,600 owing to short supplies during 1882-83, and a further refund of £25,600 is now allowed for from the Southern Mahratta Railway Company on account of past expenditure by the State on works transferred to that Company. No such refund was allowed for in the Budget Estimate as it was uncertain how the matter then in dispute would be settled.

185. *34.*—PROTECTIVE WORKS—IRRIGATION. *Irrigation.*

(All figures in pounds—1£ = Rs. 10.) *(00s omitted).*

	India.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Actuals—	£	£	£	£	£	£	£
1881-82	...	...	16,6	40,6	6,0	72,2	135,4
1882-23	...	...	87,8	58,3	6,4	111,0	263,5
Estimates—							
1883-84 Budget ...	43,3	...	105,0	55,0	20,0	120,0	343,3
1883-84 Revised ...	..	30,0	120,0	37,6	17,9	85,5	291,0
1884-85 ... Budget ...	55,2	..	80,0	32,0	39,9	103,0	310,1

186. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows a decrease of £52,300, made up as follows:—

	Rs.
India	—43,300
Bengal	+30,000
North-Western Provinces and Oudh	+15,000
Punjab	—17,400
Madras	—2,100
Bombay	—34,500
Net ...	—52,300

187. The decrease under India is the amount held in reserve to meet applications for additional grants during the year. The increase in Bengal represents a grant-in-aid sanctioned during the year for expenditure on the Orissa Coast canal, a work classed under 44 Irrigation and Navigation, Provincial. The increase in the North-Western Provinces and Oudh represents an additional grant sanctioned during the year for the Betwa canal. The decrease in the Punjab occurs on the Swat river canal, and is due to certain modifications found necessary in the construction of the rajbahas (minor distributaries) so as to overcome the excessive slope of the country through which they pass; this will result in a saving on the total estimated cost of the work. The decrease in Madras represents the net balance of a grant-in-aid sanctioned during the year for expenditure on the Buckingham canal, a work classed as 44 Irrigation and Navigation, Provincial, and the surrender of a portion of the grant sanctioned for the investigation of projects in consequence of the Government of Madras being unable to keep the establishment in the project divisions up to the sanctioned scale, to a write-back of the outlay incurred on the Barur tank in 1881-82 and 1882-83 from this head to the head "Expenditure on Productive Public Works—Capital Account, 51—Irrigation and Navigation;" and to less progress on the Rushikulya project. The decrease in Bombay occurs on the Gokak and Nira canals and the Mhasvad tank and is due chiefly to less progress being made on them than was anticipated.

Reduction of Debt.

188. *35.—Reduction of Debt.*

	£
1881-82	715,100
1882-83	1,343,600
1883-84 Budget	131,700
„ Revised	573,100
1884-85 Budget	301,300

189. The increased provision in the revised estimate is due to the appropriation, under this head, of the expected savings in the grant for Protective Public Works.

39.—Charges in respect of Capital.

(a) *Interest on Debt.*

Productive Public Works.

Charges in respect of Capital Interest on Debt.

190. State Railways.

	Actuals, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£	£	£	£
India (General and Political) ...	407,405	427,400	422,700	442,500
Central Provinces	59,139	63,700	63,400	66,500
British Burma	69,049	83,900	84,900	97,500
Bengal	170,037	188,500	19,700	264,800
North-Western Provinces and Oudh	23,261	26,900	35,600	50,100
Punjab	457,826	477,000	477,100	497,000
Bombay	39,985	40,600	40,300	40,800
	1,226,702	1,308,000	1,321,000	1,459,200

191. The interest here shewn has been calculated at the rate of 4 per cent. on the capital outlay up to the end of the previous year, *plus* 2 per cent. on the outlay during the year, except on £1,000,000 lent by His Highness the Maharajah Holkar for the construction of the Holkar State Railway, on which 4½ per cent. is paid by the State, as under:—

	£	£
Outlay to end of 1882-83 ...	31,366,179	
Revised Estimate, 1883-84—½ outlay ...	1,534,900	
	32,901,079 at 4 per cent.=	1,316,043
Add—Extra ½ per cent. for loan for Holkar Railway		5,000
Total Interest, 1883-84		1,321,043

Budget Estimate, 1884-85.

	£	£
Outlay to end of 1883-84	34,435,979	
Budget Estimate, 1884-85	1,075,950	
	35,511,929 @ 4 per cent.=	1,420,477
Add—Extra ½ per cent. for loan for Holkar Railway		5,000
Total Interest, 1884-85		1,425,477

	£	
Add—Eastern Bengal Railway—		
Interest on Debentures and Debenture Stock ...	25,700	
Interest on Capital Account ...	8,000	
		33,700
Grand Total Interest, 1884-85		1,459,177

192. The above figures include interest payable by the Provincial Governments to the Imperial Treasury on Capital expenditure on Provincialised Productive Public Works to the following extent :— *Productive Public Works. Charges in respect of Capital Interest on Debt.*

	Actuals, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£	£	£	£
Central Provinces ...	31,770	35,900	35,000	36,900
British Burma ...	69,049	84,000	84,900	97,500
Bengal ...	141,362	160,300	160,600	187,000
North-Western Provinces and Oudh ...	12,041	12,200	12,000	12,000
Punjab ...	3,358	10,700	11,100	18,300
Total ...	257,580	303,100	303,600	351,700

193. EAST INDIAN RAILWAY.

	Actuals, 1882-83.	Budget, Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£	£	£	£
ENGLAND.				
Interest on Debentures and Debenture Stock ...		67,500	67,200	66,600
Interest on portion of annuity converted into Government 4 per cent. sterling stock ...	348,092	204,600	201,300	199,900
Interest on portion of annuity converted into 3½ per cent. sterling stock ...		29,500	42,900	55,700
INDIA.				
Interest on portion of annuity converted into 4 per cent. rupee paper ...	338	400	400	400
Ditto Capital and Capital Advance Account ...	138,233	200,500	191,000	208,500
Ditto Stores Suspense Account ...				
Total ...	486,663	502,500	502,800	531,100

	£
In the Budget Estimate for 1883-84 the interest payable on debentures, debenture stock and 4 and 3½ per cent. stock was estimated at ...	301,600
In the Revised Estimate the payment is now estimated at ...	311,400
Increase ...	9,800

Productive Public Works. Charges in respect of Capital Interest on Debt.

194. This increase is principally due to the redemption of a portion of the annuity by the issue of India 3½ per cent. stock not provided for in the Budget Estimate.

		£
The interest on the Capital, Capital Advance, and Stores Suspense Account was estimated at	...	200,500
It is now estimated at	...	191,000
Decrease	...	9,500

195. The decrease is due to the Capital expenditure during 1882-83, and the estimated expenditure during 1883-84, being lower than was originally estimated. The net result is a decrease of £300.

Irrigation and Navigation.

(All figures in pounds—1£ = Rs. 10.) *(00s omitted).*

	India (General and Political).	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Actuals—							
1880-81 ...	...	227,5	245,0	160,5	79,5	50,3	762,8
1881-82 ...	...	207,5	234,8	152,3	73,6	58,2	726,4
1882-83 ...	...	211,5	240,0	160,7	111,6	60,4	784,2
Estimates—							
1883-84 Budget ...	3,2	218,6	245,8	170,7	152,6	62,8	853,7
1883-84 Revised ...	...	216,3	245,0	169,3	152,3	62,8	845,7
1884-85 ... Budget ...	1,9	222,5	250,3	179,8	159,8	65,5	879,8

196. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows a decrease of £8,000, made up as follows :—

				£
India (General and Political)	...	...	...	3,200
Bengal	...	...	...	2,300
North-Western Provinces and Oudh		...	...	800
Punjab	...	...	...	1,400
Madras	...	...	...	300
		Total	...	8,000

The differences are due to changes in the estimated outlay in 1883-84 under 51—Irrigation and Navigation.

197. MISCELLANEOUS PUBLIC IMPROVEMENTS.

					£
Actuals, 1882-83	...	...	...	...	20,326
Budget, 1883-84	...	...	...	...	21,600
Revised, 1883-84	...	...	...	...	...
Budget, 1884-85	...	...	...	...	...

198. The Madras Harbour Works will probably be made over to a Port Trust. The absence of any charge for interest in the Revised Estimate of 1883-84 is due to the fact that the outlay of £533,070 against Productive Public Works on account of these works has been written off by debit to "46 Civil Buildings, Roads and Services."

Productive Public Works Charges in respect of Capital.

Interest on Debt.

199. (*b*) ANNUITIES IN PURCHASE OF GUARANTEED RAILWAYS (Including SINKING FUNDS).

Annuities in purchase of Guaranteed Railways (including Sinking Funds).

		Actuals, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
EAST INDIAN RAILWAY.		£	£	£	£
Annuity not deferred	...	954,735	945,600	941,300	925,000
Interest on Capital of deferred annuity	...	262,000	262,000	262,000	262,000
Total	...	1,216,735	1,207,600	1,203,300	1,187,000
EASTERN BENGAL RAILWAY.					
Annuity not deferred	...	...	...	...	68,100
Total	...	...	...	...	68,100
Annuity not deferred	...	954,735	945,600	941,300	993,100
Interest on Capital of deferred annuity	...	262,000	262,000	262,000	262,000
GRAND TOTAL	...	1,216,735	1,207,600	1,203,300	1,255,100

200. The decrease is owing to the redemption of a portion of the annuity by the issue of India 3½ per cent. stock not provided for in the Budget Estimate.

201. (*c*) GUARANTEED RAILWAYS (INTEREST).

Guaranteed Railways (Interest).

			India.	England.	Total.
Actuals—					
			£	£	£
1881-82		...	6,958	3,264,813	3,271,771
1882-83		...	8,038	3,309,834	3,317,872
1883-84	Budget	...	5,180	3,296,000	3,301,180
	Revised	...	5,670	3,284,200	3,289,870
1884-85	Budget	...	5,260	3,235,000	3,240,260

202. The estimated payments in India are very small, being only £5,670 during 1883-84 out of a total of £3,289,870 and do not call for notice. The estimated payments in England have been taken from the Home Estimates.

Public Works not classed as Productive.

State Railways.

203.

XXIX.—STATE RAILWAYS.

(All figures in pounds—1 £ = Rs. 10). (*00s omitted*)

Particulars.	Bhopal.	Sonarpur-Diamond Harbour Railway.	Kaunia-Dhurla.	Cawnpore-Farakhabad Extension.	Rewari-Ferozepore.	Kandahar.	Northern Section, Punjab Northern State Railway	Kokilamukh.	Total.		
Provinces.	India (General and Political)	Bengal.		N W P and Oudh	Punjab.			Assam	Imperial	Provincial.	Grand Total
Actuals—											
1882 83	1,4	5,5	10,6	...	...	48,4	72,9	...	122,7	16,1	138,8
Estimates—											
Budget, 1883-84	2,4	12,5	12,0	10,0	45,0	40,0	70,0	...	157,4	34,5	191,9
Revised, 1883-84	2,4	...	14,0	...	46,0	42,5	70,0	...	160,9	14,0	174,9
Budget, 1884-85	2,8	...	14,0	...	70,0	42,5	65,0	1,8	180,3	15,8	196,1

Note.—Figures in antique represent Provincial Funds.

Bhopal State-Railway.

204. It is expected that the earnings provided for in the Budget Estimate for 1883-84 will be realised, and the Revised Estimate is submitted for the same figure. It may be mentioned that these figures only represent the earnings of the line creditable to Government.

Sonarpur-Diamond Harbour Railway.

205. The estimated receipts of this branch line are now included with those of the main line of the Calcutta and South-Eastern Railway under *Productive Public Works* in accordance with the recent orders of the Secretary of State.

Kaunia-Dhurla Railway.

206. A small increase of £2,000 in the earnings is provided for in the Revised Estimate, owing to an improvement in the passenger traffic. The earnings would have been better but for the partial failure of the jute crop during the year.

Cawnpore-Farakhabad State Railway Extension.

207. The estimated earnings of this extension are, under recent orders, now included in the estimates for the Cawnpore-Achneyra Railway under *Productive Public Works.*

Rewari-Ferozepore State Railway.

208. The Revised Estimate for 1883-84 provides for a small increase of £1,000.

Kandahar State Railway.

209. The traffic on this line has proved somewhat better than was anticipated when the Budget Estimate for 1883-84 was framed. This explains the slight increase in the estimates now submitted.

Punjab Northern State Railway, Northern Section.

210. It has not been found necessary to make any alterations in the earnings provided for in the Budget Estimate for 1883-84, and the Revised Estimate has been prepared for the same amount.

40—State Railways—Capital Account.

(All figures in pounds—1 £ = Rs. 10). (*00s omitted.*)

| | India (General and Political). | | | | | | | | | | | | Central Provinces. | | | Assam. | | Bengal. | | | | | | | | | | | |

Public Works not classed as Productive.

State Railways.

Capital Account.

212. This table exhibits the outlay on surveys, on lines not admitted to the category of Productive Public Works, and on miscellaneous Railway heads—

	£
Actuals, 1882-83	467,776
Budget Estimate, 1883-84	510,400
Revised Estimate, 1883-84	—374,600
Budget Estimate, 1884-85	166,700

213. The Budget Estimate for 1883-84 was passed for the following amounts :—

	£
Imperial	87,500
Provincial	422,900
Total ...	510,400

214. The Revised Estimate provides for—

	£
Imperial	89,000
Provincial	—463,600
Total ...	—374,600

215. The increase under *Imperial* is very small, and is the net result of changes in the individual grants during the year. The details are shown below :—

Additional outlay sanctioned during the year :—

	£	£
Surplus Establishment and Miscellaneous charges	500	
Umballa-Kalka-Simla Survey ...	1,000	
Wardha Coal State Railway Extension Survey ...	1,500	
Daudkandy-Cachar Survey ...	12,400	
Raipur-Barakur Survey ...	750	
Benares-Cuttack Survey ...	17,000	
Land for Bhavnagar-Gondal Railway ...	2,700	
Tinnevelly-Quilon ...	500	
		36,350

from which the following amounts must be deducted :—

Indirect Establishment and other charges ...	1,300	
Office of Director General of Railways ...	1,300	
Port Storekeeper's Establishment ...	2,540	
Reserve ...	29,710	
		34,850
Net Increase		1,500

216. The large difference of £886,500 under *Provincial* is due principally to the expenditure to the close of 1882-83 on, and the grants for 1883-84 of, the following projects, *viz.*,— *Public Works not classed as Productive, State Railways. Capital Account.*

	Actuals to end of 1882-83.	Grants for 1883 84.	Total.
	£	£	£
Cawnpore-Farakhabad State Railway Extension ...	124,289	286,000	410,289
Kashgunge-Soron Branch	26	22,950	22,976
Jumna Bridge	68,234	11,100	79,334
Parbatipur-Dinagepore Extension	68,862	46,400	115,262
Sonarpur-Diamond Harbour Railway ...	223,616	5,300	228,946
Total ...	485,057	871,750	856,807

having been transferred to *Productive Public Works* in the Revised Estimate under the recent orders of the Secretary of State. Besides this, a credit of £8,550 is provided for in the present estimate on account of a refund to the Government of the North-Western Provinces and Oudh of the past outlay incurred from Provincial Funds on the Banda-Manickpore Survey, which it was recently decided to charge against the Jhansi-Manickpore Railway under *Protective Works*.

217. 41—STATE RAILWAYS—WORKING AND MAINTENANCE. *State Railways (Working and Maintenance).*

(All figures in pounds—1 £=Rs. 10) (*00s omitted*).

Particulars.	Bhopal	Sonarpur Diamond Harbour Railway.	Kaunia-Dhurla.	Cawnpore Farakhabad Extension	Rewari-Ferozepore.	Kandahar.	Northern Section, Punjab Northern State Railway.	Kohilamukh.	Total.		
Provinces	India (General and Political)	Bengal.		N W P and Oudh	Punjab.			Assam.	Imperial	Provincial.	Grand Total.
Actuals, 1882-83	2,0	2,9	9 0	...	...	51,4	84,8	...	138,2	11,9	150,1
Estimates—											
Budget, 1883-84	2,6	9,2	10,0	8 0	35,0	40,0	80,0	...	157 6	27,2	184,8
Revised, 1883-84	2,9	...	10,5	...	35,0	42,5	80,0	..	160,4	10,5	170,9
Budget, 1884-85	2,6	...	10,5	..	45,0	4,25	75,0	1,1	165,1	11,6	176,7

Note.—Figures in antique type represent Provincial Funds.

BHOPAL STATE RAILWAY.

218. The difference is small, and scarcely call for any remarks.

SONARPUR-DIAMOND HARBOUR RAILWAY.

219. The estimated working expenses of this line are now included with those of the main line of the Calcutta and South-Eastern Railway under *Productive Public Works*, in accordance with the recent orders of the Secretary of State.

KAUNIA-DHURLA RAILWAY.

220. An additional expenditure of £500 is provided for in the Revised Estimate on account of difficulties experienced in maintaining the several ferry services.

Public Works not classed as Productive. State Railways, (Working and Maintenance).

CAWNPORE-FARAKHABAD STATE RAILWAY EXTENSION.

221. The estimated expenses of this line are now included in the estimates of the Cawnpore-Achneyra Railway under *Productive Public Works.*

REWARI-FEROZEPORE STATE RAILWAY.

222. The Revised Estimate is prepared for the same amount as the Budget Estimate for 1883-84.

KANDAHAR STATE RAILWAY.

223. The increase in the Revised Estimate is due to the slightly larger traffic expected.

PUNJAB NORTHERN STATE RAILWAY, NORTHERN SECTION.

224. The Revised Estimate has been prepared for the same amount as the Budget Estimate. It includes a heavy charge for depreciation of engines transferred.

Subsidized Railways. Receipts.

225. XXX—SUBSIDISED RAILWAYS.

BENGAL CENTRAL RAILWAY.

England.

		£
1882-83	Actuals	3,680
1883-84	Budget Estimate	1,000
	Revised Estimate	2,700
1884-85	Budget Estimate	...

226. The above figures have been taken from the Home Estimates. They represent interest realised from investments of sums deposited by this Company for fixed periods and receipts from the Company taken in reduction of its debt for interest advanced. The increase of £1,700 in the Revised Estimate is due to the rate of interest obtainable in the early part of the year being unusually high.

India.

		Receipts. £	Expenses. £	Net Receipts. £
1882-83	Actuals ...	2,332	2,332	...
1883-84	Budget Estimate ...	35,000	25,000	10,000
	Revised Estimate ...	17,000	17,000	*Nil.*
1884-85	Budget Estimate ...	50,000	50,000	...

227. This line is being worked by the Eastern Bengal Railway. The Budget Estimate of the year has proved too sanguine, owing to the additional lengths of line not being opened as early as expected. The Railway will earn no net revenue.

Subsidized Railways. Expenditure.

228. 42—SUBSIDISED RAILWAYS.

BENGAL CENTRAL RAILWAY.

Land.

		Rs.
1882-83	Actuals	21,210
1883-84	Budget Estimate	25,000
	Revised Estimate	20,000
1884-85	Budget Estimate	28,400

229. The estimates for Land are framed by the Government of Bengal in the Public Works Department on information supplied by the Board of Revenue.

230. *Guaranteed Interest.*

		£
1882-83	Actuals	13,320
1883-84	Budget Estimate	25,300
	Revised Estimate	24,000
1884-85	Budget Estimate	14,650

231. The figures for the Revised Estimate for 1883-84 have been taken from the Home Estimates.

Rohilkhand-Kumaon Railway.

232. *Guaranteed Interest.*

		£
1882-83	Actuals	351
1883-84	Budget Estimate	4,300
	Revised Estimate	3,800
1884-85	Budget Estimate	7,600

233. These figures have been taken from the Home Estimates. The Government of the North-Western Provinces and Oudh has accepted the liability for interest guaranteed to the shareholders, and that Government bears the above charges in the form of a contribution from the Provincial to the Imperial Treasury. The adjustment between the Provincial and Imperial Governments will henceforth be made at the rate of exchange for the adjustment of financial transactions between the Imperial and Indian Governments. The Provincial contribution for 1883-84 will accordingly be £4,618.

Land.

	£
Budget Estimate, 1883-84	2,500
Revised Estimate, 1883-84	2,300
Budget Estimate, 1884-85	700

234. As explained in the notes on last year's estimates, these amounts represent charges which the Government of the North-Western Provinces and Oudh has agreed to bear from its Provincial revenues, on account of the diversion of a portion of the line from the side of the existing cart road.

Tarkessur Railway.

235. *Land.*

		£
1882-83	Actuals	1,060
1883-84	Budget Estimate	7,000
	Revised Estimate	5,200
1884-85	Budget Estimate	4,800

236. The Revised Estimate shews a reduction of £1,800 compared with the Budget Estimate for 1883-84. The short payment is attributed to difficulties in arranging terms with the zemindars in respect to compensation for land taken up for the Railway.

237. **Nilgiri (Rigi) Railway.**

		Land.	Interest.
		£	£
1882-83	Actuals	...	...
1883-84	Budget Estimate	5,000	1,800
	Revised Estimate	...	...
1884-85	Budget Estimate	...	...

238. As the Company has not been floated, no provision is now necessary for the Nilgiri (Rigi) Railway.

Public Works not classed as Productive. Subsidised Railways Expenditure.

239. BENGAL AND NORTH-WESTERN RAILWAY.

Land.

		£
1882-83	Actuals	3,722
1883-84	Budget Estimate	30,000
	Revised Estimate	45,000
1884-85	Budget Estimate	32,300

240. The land required for the Bengal and North-Western Railway is now estimated to cost £80,883 in all, as compared with £36,762 originally reported on this account when the Budget Estimates for 1883-84 were under preparation. The Original Estimates were placed much too low by the Civil authorities concerned.

241. This excess over the estimates explains the large payments for land provided for in 1883-84.

Southern Mahratta Railway. Expenditure.

242. SOUTHERN MAHRATTA RAILWAY.

	£
Actuals, 1882-83	32,950
Budget Estimate, 1883-84	84,800
Revised Estimate, 1883-84	86,000
Budget Estimate, 1884-85	89,500

243. These figures represent charges for interest at the rate of 4 per cent. per annum upon the paid-up capital of the Company.

Frontier Railways. Expenditure.

244. 43—FRONTIER RAILWAYS.

(All figures in pounds—£1 = Rs. 10) (*00s omitted*).

	Kandahar.	Punjab Northern State Railway Extensions beyond Pindi.	Stores and Reserve.	Total
	FRONTIER LINES.			
	£	£	£	£
Actuals—				
1880-81 ...	786,0	1,021,5	486,1	2,293,6
1881-82 ...	—424,2	1,132,9	—484,0	224,7
1882-83 ...	25,3	295,5	—61,3	259,5
Estimates—				
1883-84 Budget ...	20,0	70,0	—22,5	67,5
1883-84 Revised ...	95,0	—61,5	—56,0	—22,5
1884-85 Budget ...	—41,5	—15,6	—15,9	—73,0

245. The Revised Estimate shows a saving of £90,000 compared with the Budget Estimate, which sum has been reappropriated to the Hurnai Road Improvement Scheme, under Civil Buildings, Roads and Services.

246. The increase on the Kandahar Railway is due to provision for a number of engines transferred from the Punjab Northern State Railway. The decrease in the estimate of the Punjab Northern State Railway is due to credits for the engines so transferred, and to the transfer of surplus stores and plant. The decrease under stores has resulted from the sale of surplus stores in reserve to the Oudh and Rohilkhund Railway.

247. XXXI—IRRIGATION AND NAVIGATION.

Public Works not classed as Productive.

Irrigation and Navigation (Receipts).

IMPERIAL.

(All figures in pounds—£1 = Rs. 10). (00s *omitted.*)

		India (General and Political).	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		£	£	£	£	£	£	£
Actuals—								
1880-81	... ...	5	1,4	1,5	10,4	1,5	11,1	26,4
1881-82	... ...	3	1,3	...	13,6	3,1	10,9	29,2
1882-83	... ...	8	3	...	11,8	2,3	10,2	25,4
Estimates—								
1883-84	Budget	1,5	1,0	...	13,1	3,4	12,0	31,0
	Revised	1,5	3	...	12,8	2,2	12,1	28,9
1884 85	Budget	1,1	3	...	13,4	2,3	13,1	30,2

248. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows a falling off of £2,100, made up as follows:—

	£
Bengal	—700
Punjab	—300
Madras	—1,200
Bombay	+100
Net ...	—2,100

249. The falling off in Bengal is due to the Original Estimate having been too sanguine and to the Revised Estimate having been based on the actual transactions of 1882-83 and the actual realizations of 1883-84 as far as known. The falling off in the Punjab occurs chiefly on the Upper Sutlej Inundation canals and is due to a smaller area of land under irrigation than was anticipated owing to the late rise of the river. The falling off in Madras is due to the Revised Estimate for 1883-84 having been based on the actual transactions of 1882-83. The increase in Bombay is the net balance of several minor increases and decreases on some of the canals in the Presidency.

250. PROVINCIAL.

(All figures in pounds—1£ = Rs. 10). (*00s omitted.*)

		British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Total.
Actuals—								
1880-81	... ...	1,8	...	65,7	89,2	1,3	12,3	170,3
1881-82	... ...	3,2	2	69,9	11,8	2,9	12,7	100,7
1882-83	... ...	4,4	1	76,8	13,1	2,6	14,0	111,0
Estimates—								
1883-84	Budget	3,6	...	78,1	11,8	2,9	12,9	109,3
	Revised	3,7	...	82,5	12,3	5,2	7,3	111,0
1884-85	Budget	3,6	...	84,0	12,3	3,7	3,9	107,5

Public Works not classed as Productive.

Irrigation and Navigation (Receipts).

251. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows an increase of £1,700, made up as follows :—

		£
British Burma	+	100
Bengal	+	4,100
North-Western Provinces and Oudh	+	500
Punjab	+	2,300
Madras	—	5,600
Net ...	+	1,700

252. The increase in British Burma occurs under Agricultural works. The increase in Bengal occurs chiefly in the Calcutta and Eastern canals, and is due to the general growth of revenue. The increase in the North-Western Provinces and Oudh is due to a larger area of land under irrigation than was anticipated. The increase in the Punjab is due to a special credit afforded by the Civil Department to the Shahpur canals on account of "Local Canal Cess." The decrease in Madras is due to the reduction in the rates of tolls and license fees on boats plying on the Buckingham canal.

253. LOCAL.

(All figures in pounds—1£ = Rs. 10). (*00s omitted.*)

	Bengal.	North-Western Provinces and Oudh.	Total.
Actuals—			
1880-81	1,2	...	1,2
1881-82	1,3	...	1,3
1882-83	1,1	1,6	2,7
Estimates—			
1883-84 { Budget	1,0	...	1,0
1883-84 { Revised	1,1	1,6	2,7
1884-85 Budget	1,1	1,9	3,0

254. Compared with the Budget Estimate for 1883-84 the Revised Estimate shows an increase of £1,700. The increase of £100 in Bengal needs no explanation. The increase of £1,600 in the North-Western Provinces and Oudh is due to the tolls from the ferry steamers hitherto credited under "XXXIII—Civil Buildings, Roads and Services" being transferred to this head.

Public Works not classed as Productive.

Irrigation and Navigation (Expenditure).

255. 44—IRRIGATION AND NAVIGATION.

IMPERIAL.

(All figures in pounds—1£ = Rs. 10). (*00s omitted.*)

	India.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total in India.	In England.	Grand Total.
Actuals—									
1880-81	5,5	40,8	1,0	59,5	145,3	185,8	437,9	5,3	443,2
1881-82	7,3	77,7	6	35,5	154,1	150,7	425,9	...	425,9
1882-83	7,2	76,3	1,6	50,0	208,9	163,4	507,4	1,2	508,6
Estimates—									
1883-84 ... { Budget ...	11,9	77,5	6	52,2	196,0	140,8	488,0	2,0	490,0
1883-84 ... { Revised ...	5,2	81,9	6	57,8	227,3	163,4	536,2	1,7	537,9
1884-85 ... Budget ...	19,2	89,0	6	51,0	237,7	162,3	559,8	2	560,0

Public Works not classed as Productive.

Irrigation and Navigation (Expenditure).

256. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows an increase of £47,900, made up as follows :—

	£
India	—6,700
Bengal	+4,400
Punjab	+5,600
Madras	+31,300
Bombay	+13,600
England	—300
Net ...	+47,900

257. The decrease under India is due to a surrender of a portion of the grant assigned to Rajputana, owing to the postponement of some of the works. The increase in Bengal is due to an additional grant sanctioned for expenditure on Agricultural works (Government embankments). The increase in the Punjab is due to an additional grant sanctioned for silt clearances on the Indus inundation canals. The increase in Madras is due chiefly, as explained under "38,—*Irrigation and Navigation*," to the transfer to this head of the old maintenance charges and the percentage charges for establishment allowed on the irrigation revenue due to the old native works. The increase in Bombay is due to an additional grant sanctioned for canal clearances in Sind. The decrease in England is due to less expenditure on stores indented for.

258. PROVINCIAL.

(All figures in pounds—1£ = Rs 10). (*00s omitted.*)

	British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Total.
Actuals—							
1880 81	42,7	2,6	144,2	41,4	1,1	30,7	262,7
1881-82	49,8	3,3	261,9	17,8	1,7	25,2	359,7
1882 83	91,4	4,7	236,7	21,5	1,5	35,3	391,1
Estimates—							
1883-84 Budget ...	85,8	...	160,0	20,3	1,6	35,0	302,7
1883-84 Revised ..	68,8	...	123,3	28,3	1,5	36,1	258,0
1884 85 Budget ..	38,6	...	90,0	26,8	1,6	35,0	192,0

259. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows a decrease of £44,700, made up as follows :—

	£
British Burma	— 17,000
Bengal	— 36,700
North-Western Provinces and Oudh	+ 8,000
Punjab	— 100
Madras	+ 1,100
Net ...	—44,700

Public Works not classed as Productive.

Irrigation and Navigation (Expenditure).

260. The decrease in British Burma is due to the reduction of the Provincial balances in consequence of which expenditure has been restricted. The decrease in Bengal is due partly to the grant-in-aid of £30,000 from Imperial funds for the construction of the Orissa Coast canal which set free Provincial funds to that extent and partly to increased establishment charges debitable to Imperial by credit to Provincial funds on account of increased expenditure on Imperial Agricultural works. The increase in the North-Western Provinces and Oudh is due to the transfer, of certain transactions hitherto shown under "Local" to "Provincial." The decrease in the Punjab is on account of Public Works in charge of Civil Officers. The increase in Madras is due to an additional grant sanctioned for the Buckingham canal to meet the cost of certain pumps and engines.

261. LOCAL.

(All figures in pounds—1£ = Rs. 10). (*00s omitted.*)

		British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Total.
Actuals—						
1880-81	... ...	...	2	2	2,8	3,2
1881-82	... ...	...	3	2	3,9	4,4
1882-83	... ...	1,0	...	...	4	1,4
Estimates—						
1883-84	Budget	2,6	...	1	8,6	1,13
	Revised	7	...	...	4	1,1
1884-85	Budget	...	...	...	4	4

262. Compared with the Budget Estimate for 1883-84 the Revised Estimate shows a decrease of £10,200, made up as follows :—

	£
British Burma	1,900
Bengal	100
North-Western Provinces and Oudh	8,200
Total ...	10,200

The decrease in British Burma is due partly to deficits in the 'District Cess Funds,' and partly to certain irrigation works in the Akyab Division being postponed in favor of other works (in the Buildings and Roads Branch) which were considered more important. The decrease in Bengal is trifling and calls for no explanation. The decrease in the North-Western Provinces and Oudh is due chiefly to the transfer of the works hitherto classed as "Local" to "Provincial."

XXXII—MILITARY WORKS.

Public Works not classed as Productive.

Military Works.

Receipts.

263. IMPERIAL.

(All figures in pounds—1£ = Rs. 10.) (*00s. omitted.*)

	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, excluding England.	England.	Total India and England.
Actuals—												
1880-81	20,1		...	1	6	2	1,7	2,1	11,1	36,1	...	36,1
1881-82	27,2	3	1,8	1	2,3	1	1,7	4,7	12,1	50,3	...	50,3
1882-83	20,2	4	8	1	7	1	6	2,8	9,6	44,3	...	44,3
Estimates—												
1883-84 Budget	24,4	4	6	1	5	1	6	3,0	9,5	39,2	...	39,2
1883-84 Revised	20,6	7	1,3	1	5	1	1,0	3,0	9,4	36,7	...	36,7
1884-85 Budget	22,5	5	6	1	5	1	6	3,2	9,6	37,7		37,7

Compared with the original Estimate, the Revised Estimate for 1883-84 shews a decrease of £2,500.

The decrease has chiefly occurred as under :—

	£
Under the Inspector General of Military Works of	3,400
In Hyderabad of	300
Set off by increases—	
In Burma of	700
In the Punjab of	400
In the Central Provinces of	300

264. The decrease under the Inspector General of Military Works is partly due to an erroneous credit to Revenue on account of materials from dismantled buildings, but chiefly to an over-estimate. That in Hyderabad to short realizations from rents of buildings. The third and fourth items represent value of materials obtained from dismantled buildings, not anticipated when the Budget Estimate was framed.

45.—MILITARY WORKS.

Military Works.

Expenditure.

265. IMPERIAL.

(All figures in pounds—1£ = Rs. 10.) (*00s. omitted.*)

	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, excluding England.	England.	Total India and England.
Actuals—												
1880-81	630,9	27,8	...	9,3	4,3	6,1	36,3	52,6	143,5	919,8	...	919,8
1881-82	713,9	30,9	50,5	22,0	14,4	2,8	67,7	49,0	121,6	1,068,8	1,7	1,070,5
1882-83	637,9	26,0	30,4	25,3	32,1	7	29,4	66,0	108,8	962,5	1,8	964,3
Estimates—												
1883-84 Budget ...	660,4	26,0	30,0	21,9	44,6	7	25,6	60,1	103,4	999,6	4	1,000,0
1883-84 Revised ..	715,5	24,7	30,1	22,7	44,6	9	25,6	59,7	106 9	1,030,7	5,8	1,036,5
1884-85 Budget ..	630,3	14,4	32,5	21,4	8,5	11 5	25,0	59,1	110,5	919,2	3,8	923,0

Public Works not classed as Productive.
Military Works Expenditure.

266. The Revised Estimate represents the annual million allotted for Military Works, plus the lapse of £36,500 from the grant for 1882-83.

XXXIII—CIVIL BUILDINGS, ROADS AND SERVICES.

Civil Buildings, Roads and Services. Receipts.

267. **IMPERIAL.**

(All figures in pounds—1£ = Rs. 10.) (*00s. omitted.*)

	Indus.	Central Provinces.	Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, excluding England.	England.	Total India and England.
Actuals—												
1880-81	4,3	1	...	...	4,1	4,5	2,4	3	1,1	16,8	13,8	30,6
1881-82	5,0	4	...	1	10,6	3,9	6	9	1,8	23,3	13,6	36,9
1882-83	5,7	1	...	...	...	...	...	...	...	5,8	14,4	20,2
Estimates—												
1883-84 Budget	7,3	...	...	...	...	...	...	...	..	7,3	17,4	24,7
1883-84 Revised	7,0	...	...	...	...	...	...	...	...	7,0	16,9	23,9
1884-85 Budget	7,4	..	...	...	...	...	..	...	...	7,4	22,6	30,0

268. The Simla Imperial Circle shows a decrease of £600, of which about £400 is due to provision having been made in the Budget Estimate for recoveries of rents from buildings occupied by His Excellency the Viceroy's band. It has recently been decided that rents are not to be levied on these buildings. The remainder is made up of a falling off in the rents of native clerks' quarters and of a refund to the former proprietor of rent of Tara Hall for 1881-82, which was erroneously credited to Revenue. There is also a decrease of £500 in the Home Estimates.

269. **PROVINCIAL.**

(All figures in pounds—1£ = Rs. 10.) (*00s. omitted.*)

	Indus.	Central Provinces.	British Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Actuals—										
1880-81	...	7,5	5,0	2,1	68,6	121,2	62,2	20,3	61,0	347,9
1881-82	...	10,0	10,9	1,7	77,6	101,2	65,0	26,9	62,8	356,1
1882-83	...	7,1	5,7	1,6	73,6	127,4	62,5	7,9	71,6	357 4
	...	4,8	...	...	52,3	76,9	58,5	6	1,0	194,1
Estimates—										
1883-84 Budget	...	8,7	4,6	7	78,4	94,6	63,9	20,5	65,8	337,2
		6,0	1	...	53,4	79,1	60,5	5	7	200,3
1883-84 Revised	...	7,0	4,6	7	71,0	93,4	61,0	10,8	67,5	316,0
		4,5	1	3	51,0	77,9	57,0	8	9	92,5
1884-85 Budget	...	6,8	4,6	3	126,1	93,1	59,7	20,4	69,6	380,6
		4,4	1	...	51,1	77,6	55,7	7	9	190,5

NOTE.—The figures in antique pertain to Public Works in charge of Civil Officers, and are included in the figures in ordinary type.

270. The Revised Estimate is worse than the Budget Estimate by £21,200 as detailed below:—

Public Works not classed as Productive.

Civil Buildings, Roads and Services.

Receipts.

	£
Central Provinces	—1,700
Bengal	—7,400
North-Western Provinces and Oudh	—1,200
Punjab	—2,900
Madras	—9,700
Bombay	+1,700
Net ...	—21,200

271. The decrease in the Central Provinces is due to a falling off in the receipts from tolls on roads and ferries. That in Bengal is made up of a falling off of £5,000 in the profits from Akra brick manufactures and of £2,400 in the receipts from ferries, chiefly owing to the construction by the Road Cess Department of a bridge at a ferry in Chumparun, to the opening of the Railway steam ferry at Mokamah and to the completion of the apporaches over the river More in Beerbhoom which will attract traffic to the Railway bridge. In the North-Western Provinces and Oudh the decrease is due to a falling off in the receipts from tolls on roads and ferries. That in the Punjab is due to the estimate having been framed on the basis of eight months' actuals. The large decrease in Madras is attributed to the limited operations of the Presidency Workshops. The increase in Bombay is due to more receipts being expected from tolls on Provincial lines of road, partly counterbalanced by a falling off in the rent of land at Colaba from the Bombay Tramway Company, due to the land having been sold to them.

272. INCORPORATED LOCAL.

(All figures in pounds—1£ = Rs. 10.) (*00s. omitted.*)

	India.	Central Provinces.	British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Actuals—										
1880-81	1,8	4,0	4,2	8,1	3	27,6	...	53,8	32,8	132,6
1881-82	1,9	5,8	4,0	9,5	...	25,4	...	59,4	44,9	150,9
1882-83	2,0	7,4	4,1	11,4	1	5,5	...	63,0	33,7	127,2
	2,0	7,4	4,1	11,4	1	4,9	...	62,1	31,9	123,9
Estimates—										
1883-84 Budget	1,9	6,2	4,0	9,9	...	7,2	...	53,1	37,1	119,4
	1,9	6,2	4,0	9,9	...	6,6	...	53,1	35,4	117,1
1883-84 Revised	2,1	7,4	4,0	10,5	...	6,4	...	63,6	35,4	129,4
	2,1	7,4	4,0	10,5	...	5,8	...	63,0	33,6	126,4
1884-85 Budget	2,1	7,0	4,2	10,9	...	6,1	...	66,9	35,4	132,6
	2,1	7,0	4,2	10,9	...	5,5	...	66,2	83,6	129,5

NOTE.—The figures in antique pertain to Public Works in charge of Civil Officers and are included in the figures in ordinary type.

Public Works not classed as Productive.
Civil Buildings, Roads and Services.
Receipts.

273. An increase of £10,000 is provided for in the Revised Estimate, made up as follows:—

	£
Madras	+10,500
Bombay	—1,700
North-Western Provinces and Oudh	—800
Assam	+600
Central Provinces	+1,200
India	+200
Net	+10,000

274. The increase in Madras is said to be mainly due to the opening of additional toll gates and to larger receipts in conection with the Canal and Ferry fund. The decrease in Bombay is ascribed to the abolition of a ferry in Shikarpore. That in the North-Western Provinces and Oudh to the transfer of the Ganges River tolls from this head to XXXI—Irrigation and Navigation. In the Central Provinces the estimate is based on eight months actuals. The remaining differences are small.

Civil Buildings, Roads and Services.
Expenditure.

275. 46—CIVIL BUILDINGS, ROADS AND SERVICES.

IMPERIAL.

(All figures in pounds—1£ = Rs. 10.) (*00s. omitted.*)

	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, excluding England.	England.	Total India and England.
Actuals—												
1880-81	108,4	1,4	—1,8	2,0	65,7	25,5	33,7	83,4	31,3	340,6	96,2	437,8
1881-82	204,8	2,1	...	2,3	138,1	30,8	38,2	26,9	25,2	468,4	94,2	562,6
1882-83	240,5	4,0	...	2,8	130,7	15,7	14,9	25,5	59,6	502,7	82,2	584,9
Estimates—												
1883-84 Budget ...	218,6	3,1	...	4,3	112,0	18,3	8,0	26,2	23,0	414,1	101,7	515,8
1883-84 Revised	361,5	1,7	...	3,0	144,1	22,0	10,6	559,3	37,0	1,140,1	88,8	1,228,9
1884-85 Budget ...	335,6	3,5	...	3,0	65,4	19,5	8,5	14,3	16,6	466,4	83,1	549,5

276. The Revised Estimate for 1883-84 is in excess of the Budget Estimate by £713,122. The excess is made up thus—

		£
Additional grants sanctioned during the year—		
Opium buildings in the Behar and Benares Agencies ...		8,071
Salt works at Urú		3,326
Salt works at Urú		503
Special buildings at Simla		50,000
Salt buildings, Northern Frontier, Preventive Line, Bombay.		6,723
New Financial Offices and Press buildings at Calcutta ...		19,329
Harnai Road, by transfer from grant for Frontier Railways.		90,000
Political Agent's quarters at Jamrud		1,500
Total additional grants ...		179,452
Add—Adjustment of outlay debited to end of 1882-83 against Productive Public Works on account of Madras Harbour Works now transferred to 46—Civil Buildings, Roads and Services ...		533,070
Less—	£	
Transfer of grant from '44—Irrigation and Navigation' on account of roads in Central India	2,900	
Transfer of grant to '44—Irrigation and Navigation' for outlay on canals in Sind .	2,300	
		600
Grand Total ...		713,122

Public Works not classed as Productive.

Civil Buildings, Roads and Services.

Expenditure.

277. PROVINCIAL.

(All figures in pounds—1£ = Rs 10) (*00s omitted*)

		India (General and Political)	Central Provinces	British Burma	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay	Total.
Actuals—											
1880 81		...	85,3	219 0	86 4	476,0	276,1	198,0	158 8	243,7	1,744,3
1881-82		...	59,4	271,5	99,0	675 8	273,6	240,5	116,5	292,5	2,088,8
1882 83	...	...	100,7	311 7	51,6	672,0	316,0	304,2	200,2	347,5	2,304,9
		...	6	5,1	2	4,7	9,1	3,9	2,85	10,0	62,1
Estimates—											
1883-84*	Budget ...	...	100,6	314,2	71,6	413,1	321,6	278,3	242,0	316,2	2 057 6
		...	6	...	...	5,4	8,9	4,2	27,0	6,5	52,6
	Revised ..	...	100,6	201,1	55,5	408 1	332,7	290,1	259,2	366,1	2,157,4
		...	6	5,1	9	14,8	8,1	4,5	26,5	6,7	67,2
1884-85	Budget ...	...	140,5	167,8	77,9	235,0	301,9	276,6	250 7	354,3	1,805,6
		...	5	5,1	...	5,9	8,4	4,5	26,7	6,3	57,4

Note—The figures in antique pertain to Public Works in charge of Civil Officers, and are included in the figures in ordinary type.

278. The Revised Estimate provides for an increase of £99,800 as detailed below :—

	Rs.
Burma	—23,100
Assam	—16,100
Bengal	+55,000
North-Western Provinces and Oudh	+11,100
Punjab	+11,800
Madras	+11,200
Bombay	+49,900
Net ...	+99,800

279. The decrease in Burma is due to a deficit in the Provincial balances. That in Assam has been caused by a transfer of grant from Civil Buildings, Roads and Services to 40—State Railways—Capital, on account of the extension of the Kokilamukh State Railway. The excess provided in the remaining Provinces represents additional grants sanctioned during the year.

280. INCORPORATED LOCAL.

(All figures in pounds—1£ = Rs. 10.) (*00s omitted*)

		India (General and Political).	Central Provinces	British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras	Bombay	Total.
Actuals—											
1880 81 ...	...	6,7	29,3	21,9	25,0	380,6	106,8	65,7	329,1	188,0	1,211,1
1881-82 ...	...	5,0	38,0	65,4	28,0	389,0	213,0	66 7	377,0	206,9	1,391,7
1882 83 ...	...	3,8	32,6	71 1	90,8	308,0	201,8	75,8	387,0	228,8	1,460,6
		1,0	28,5	12,5	90,8	366,2	22,0	...	378,1	11,9	911,0
Estimates—											
1883-84	Budget ...	6 2	32,0	78,2	111,5	452,3	317,5	76,8	431 2	234,6	1,730,3
		1,2	26,0	20,8	111,5	449,2	23,4	...	415,9	14,3	1,062,3
	Revised ...	6,1	30,0	72,9	118 6	359 1	321,6	76,0	425,1	253 1	1,661,5
		8	26,0	16,9	118,6	355,0	23,3	...	419,0	13,6	973,2
1884-85	Budget ...	8 4	33,0	27,4	110,5	409 5	271 1	91,1	44[illegible],4	217,2	1,610,2
		1,3	29,2	10,8	110,5	405,5	19,6	...	430,0	13,6	1,020,5

Note.—The figures in antique pertain to Public Works in charge of Civil Officers, and are included in the figures in ordinary type.

Public Works not classed as Productive.

Civil Builings, Roads and Services.

Expenditure.

281. The expenditure in the current year is expected to fall short of the Budget Estimate by a sum of £68,800 as detailed below :—

	£
India	—100
Central Provinces	—2,000
Burma	—5,300
Assam	+7,100
Bengal	—94,200
North-Western Provinces and Oudh	+4,100
Panjab	—800
Madras	+3,900
Bombay	+18,500
Net ...	—68,800

282. The estimates have been prepared for the grants as modified to date by the several local Finance Departments.

Army.

283. *47 and 48 and XXXIV and XXXV.—ARMY, &c.*

The abstract figures for India are given below compared with the receipts and charges of previous years :—

	Receipts. £	Gross Expenditure. £	Net Expenditure. £
1872-73 Actuals	885,545	11,979,327	11,093,782
1873-74 „	982,703	11,872,941	10,890,238
1874-75 „	963,508	11,757,381	10,793,873
1875-76 „	938,464	11,725,264	10,786,800
1876-77 „	882,940	11,847,191	10,964,251
1877-78 „	810,016	12,358,511	11,548,495
1878-79 „	926,962	13,109,553	12,182,591
1879-80 „	990,464	17,423,938	16,433,474
1880-81 „	1,439,682	(a) 23,911,394	22,471,712
1881-82 „	1,448,212	(b) 14,850,657	13,402,445
1882-83 „	1,017,069	13,433,231	12,416,162
1883-84 Budget	824,800	12,018,800	11,194,000
1883-84 Revised Estimate . .	860,900	12,061,000	11,200,100
1884-85 Budget	810,000	12,121,300	11,311,300

ARMY RECEIPTS IN INDIA.

284. The Revised Estimate of 1883-84 amounts to £860,900, shewing an increase over the Budget Estimate of £36,100, due chiefly to arrear recoveries of pensions of officers who have served in the Hyderabad State.

ARMY EXPENDITURE IN INDIA.

285. The Revised Estimate for 1883-84 amounts to £12,061,000, shewing an increase over the Budget of £42,200, or, taking net figures, of £6,100 only. This figure is the result of increases and decreases under various heads. The increases have occurred as follow:—grant of bounty to British soldiers for extending their service in India, nearly £70,000; charges for Egypt, £40,000; Akha Expedition, £20,000; credits to the War Office, for half pay and unattached pay of officers serving in India, £33,200; and an increase to the pay of British troops, £46,000. As regards the credit to the War Office, this is due to a revised arrangement under which the War Office will give credit to the India Office in England for the half pay and unattached pay of officers in India; it has effect from the 1st April 1879. The last item is due to the recent decision that the pay of the British troops in India is to be converted, with effect from 1st January 1884, into Indian currency at the rate of exchange fixed annually by the Treasury for the payment of troops in the colonies. On the other hand, there is a saving of £100,000 in grant "4 Commissariat" due to, favorable prices for food and forage, to reductions in railway charges for conveyance of troops and stores, and to the cost of the Transport Department, Bengal, having been originally overestimated. A saving of £60,000 has been provided in the pay of medical officers, and in the cost of supplies consequent on the introduction of the Station Hospital system for British troops. There is a saving of £34,600 in grant 10, due to reduced expenditure for stores in Bengal and Bombay and to less provision for Manufacturing Establishments. But for the extra charges mentinned above there would have been a considerable reduction in the Revised Estimate.

(a) Including £811,337 unadjusted expenditure. | (b) After deducting the figure in note (a).

Home Receipts and Charges.

286. The Actuals for a series of eleven years, with the Budget and Revised Estimates for 1883-84 and the Budget Estimate for 1884-85, are as follow:—

	Receipts.	Gross Expenditure.	Net Expenditure.
	£	£	£
1872-73 Actuals	21,265	3,524,285	3,503,020
1873-74 „	28,336	3,355,488	3,327,152
1874-75 „	25,330	3,617,778	3,592,448
1875-76 „	107,148	3,583,196	3,476,048
1876-77 „	42,533	3,944,921	3,902,388
1877-78 „	59,965	4,281,250	4,221,285
1878-79 „	47,819	(c)3,982,935	3,935,116
1879-80 „	89,518	(c)4,288,924	4,199,406
1880-81 „	*87,052	(c)4,175,101	4,088,049
1881-82 „	*68,263	(c)4,010,485	3,942,222
1882-83 „	†75,114	(d)4,007,019	3,931,905
1883-84 Budget	41,000	4,045,200	4,004,200
1883-84 Revised Estimate	57,500	(d)5,065,600	5,008,100
1884-85 Budget	51,200	3,977,300	3,926,100

287. The actual expenditure of 1882-83, the Budget and the Revised Estimates of 1883-84, and the Budget Estimate of 1884-85 are given below in detail, for convenience of comparison:—

	Actuals, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Estimate, 1884-85.
	£	£	£	£
Effective.				
Home charges of British Forces serving in India	604,342	615,000	600,000	600,000
Furlough allowances of officers of the Indian Service	182,274	200,000	164,000	185,000
Indian Troop Service	322,202	342,500	362,600	288,200
Passage of officers and troops otherwise than in troopships	5,230	5,400	4,400	4,700
Miscellaneous	32,754	25 00	36,700	22,000
Stores for India	529,724	504,800	557,000	500,900
Total Effective	1,676,526	1,692,700	1,724,700	1,600,800
Non-Effective.				
Retired pay, &c., of British Forces on account of service in India	731,230	830,000	1,828,000	828,000
Pay and pensions of non-effective and retired officers of the Indian Service	1,360,535	1,400,000	1,400,000	1,440,000
The capitalized value of annuities granted to officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the colonel's allowance	7,969	...	...	...
Miscellaneous pensions, including those from Lord Clive's Fund, &c.	119,215	118,000	102,500	103,000
Indian Service Family Pension	3,733	4,500	4,500	5,500
Total Non-Effective	2,222,682	2,352,500	3,335,000	2,376,500
Total Effective and Non-Effective	3,899,208	4,045,200	5,059,700	3,977,300
Expedition to Egypt.				
Canal dues, passages, bounty, &c.	55,025	...	...	...
Stores for Egypt	52,786	...	...	...
Special pay and gratuities to officers, &c.	...	...	5,900	...
Total	107,811	...	5,900	...
GRAND TOTAL	4,007,019	4,045,200	5,065,600	3,977,300

(c) Including Afghanistan | (d) Including Egypt.

* Exclusive of £2,695,000 and £2,305,000 in 1880-81 and 1881-82, respectively, on account of contributions from the British Government for the Afghan War.

† Exclusive of £500,000 contributed by the British Government on account of the Egyptian War.

Army.

288. The Revised Estimate shows an increase of £1,020,400 over the Budget Estimate of 1883-84, principally due to the payment of £1,000,000 to the War Office on account of arrears of non-effective charges for British troops in India.

289. The following table shews in detail the expenditure for stores (including freight) from 1878-79 to 1884-85 :—

	1878 79.	1879-80.	1880-81.	1881-82.	1882 83	1883-84, Revised Estimate.	1884-85, Estimate.
	£	£	£	£	£	£	£
Clothing	218,602	315,164	389,071	290,697	222,255	257,700	202,700
Ordnance and Miscellaneous	264,885	214,760	163,936	150,606	174,707	169,000	171,000
Medical	59,512	5[illegible],228	48,051	31,358	16,311	20,000	31,200
Malt liquor	121,377	76,552	108,113	90,640	101,286	110,200	82,300
Commissariat	35,243	47,180	28,548	11,893	15,165	23,500	13,700
Total	699,619	704,884	737,719	575,194	529,724	557,000 *	500,900
Military Operations in Afghanistan	73,154	170,403	68,020	503	...	...	...
Expedition to Egypt	...	...	...	...	52,786	...	...

Note.—The details work up to a total of £580,400 The reduction of £23,400 telegraphed by the Secretary of State on the 28th February 1884 has been made only in the total as the amount can be distributed among the several heads for want of details.

Receipts and Charges in India and in England.

290. The total Military receipts and charges both in India and in England for a series of years are shewn below :—

Years.	Gross Charges.			Receipts.		Net Charges.		
	England.	India.	Total gross charges.	England.	India.	England	India.	Total net charges.
	£	£	£	£	£	£	£	£
1872 73	3,524,285	11,979,327	15,503,612	21,265	885,515	3,503 020	11,093 782	14 596,802
1873 74	3,355,488	11,872,941	15,228,4 9	28,336	942,713	3,327,152	10,890,238	14,217,390
1874-75	3 617,778	11,757,381	15,375,159	25 330	963,508	3,502,448	10 794,873	14,3[illegible]6,321
1875 76	3 583,196	11,725,264	15,308,400	107,148	938 464	3,4 6 048	10,786,800	14,262,848
1876-77	3,044,021	11,817,191	15,792 112	42 513	882 940	3,002, 88	10,964,251	14 866 639
1877-78	4,281,250	12,358,511	16 639,761	59,905	810,016	4,221,285	11,548,495	15,769,780
1878-79	3 982,935	13,109,553	17,092 488	47,819	926 962	3,935,116	12 182,501	16,117,707
1879-80	4,288,924	17,423,098	21,712,8 2	89,518	990,464	4,199,403	16,433,474	20 632,880
1880-81	4,175,101	(a)23,911,394	28,086,495	87,052	1,430,682	4,088,049	22,471 712	26,550,761
1881 82	4,010,485	(b)14 850,657	18,861,142	68,263	1,448,212	3,942,222	13,402,445	17,344,667
1882-83	4,107,010	13,433,231	17.440,250	75,114	1,017,069	3,03 ,8 5	12,416,162	16,348,067
1883-84, Budget	4 045 200	12,018,800	16,061,0 0	41,100	821,800	4,004,2 0	11,191,000	15,198,200
1883-84, Revised Estimate	5,065 600	12,061,000	17,126,600	57,500	800,000	5,008,100	11,200,100	16,208,200
1884-85, Budget	3,977,300	12,121,300	16,098 600	51,200	810,0 0	3,926,100	11,311,300	15,237,400

291. The following receipts and charges on account of the wars in Afghanistan and Egypt are included in the foregoing table :—

Years.	Gross Charges.			Receipts.			Net Charges.		
	England.	India.	Total	England.	India.	Total.	England	India.	Total.
	£	£	£	£	£	£	£	£	£
1878-79	76,110	600,270	676,380	...	161	161	76 110	600,109	676,219
1879 80	174 480	4,642,143	4,816,623	...	50 499	50,499	174,480	4,591,644	4,766,124
1880-81	70,503	11,297,926	11,368,489	...	602,607	602,607	70,503	10,695,319	10,765,882
1881-82	13,003	1,631,924	1,644,927	...	354,768	354,768	13 003	1,277,156	1,290,159
1882-83	*107,811	17,869 } *1,176,14[illegible] }	1,301,822	...	*84,703	84,703	107,811	1,109,338	1,217,119
1883-84 Budget	..	..	..	...	..	...	..	..	..
1883-84, Revised	*5,900	44,300	50,200	...	*1,300	1,300	5,900	43,000	48,900
1884 85, Budget	..	...	...	...	..	...	...	..	...

(a) Including £311,337 unadjusted expenditure. I (b) After deducting the figure in note (a).

N.B.—Figures marked * represent expenditure on account of Egypt.

292. *49.—Exchange on Transactions with London.*

	Average rate of exchange.	Net loss, deducting gain.
		£
1872-73	1*s.* 10·81*d.*	691,300
1873-74	1*s.* 10·35*d.*	879,400
1874-75	1*s.* 10·22*d.*	785,800
1875-76	1*s.* 9·64*d.*	1,355,900
1876-77	1*s.* 8·49*d.*	2,059,300
1877-78	1*s.* 8·79*d.*	1,554,900
1878-79	1*s.* 7·76*d.*	3,225,800
1879-80	1*s.* 8*d.*	2,926,400
1880-81	1*s.* 7·95*d.*	2,716,800
1881-82	1*s.* 7·89*d.*	3,556,700
1882-83	1*s.* 7·52*d.*	3,081,400
1883-84, Budget	1*s.* 7·5*d.*	3,518,000
1883-84, Revised	1*s.* 7·5*d.*	3,860,000
1884-85, Budget	1*s.* 7·5*d.*	3,538,100

293. Provision was made in the Budget Estimate for the remittance of £16,300,000 @ 1*s.* 7½*d.*:—

	£
£16,300,000 @ 1*s.* 7½*d.* = 20,061,500	3,761,500
Southern Mahratta Railway	83,300
Other items (including Hongkong Bills)	80,400
Total Loss	3,925,200
Deduct gain	377,200
Net Loss	3,548,000

294. The amount now estimated for the year is as follows :—

	£
£17,800,000 @ about 1*s.* 7·5*d.* = 21,877,500	4,077,500
Southern Mahratta Exchange	71,000
	4,148,500
Deduct—	
Gain on other items (including Hongkong Bills)	30,400
Other gain	258,100
	288,500
Net Loss.	3,860,000

295. It will be seen that the increase of £312,000 in the Revised over the Budget Estimate of the year is mainly due to the increase in the estimated drawings of £1,500,000.

50.—State Railways.

(All figures in pounds—1£ = Rs. 10.) (*00s omitted.*)

Particulars	Rajputana	Western Rajputana.	Neemuch.	Holkar.	Sindia.	Stores.	Reserve.	Wardha Coal	Nagpore-Chattisgarh.	Rangoon and Irrawady.	Rangoon and Sittang	Eastern Bengal.	Patna and Gya.	Nalhati.	Calcutta and South-Eastern.	Northern Bengal.	Tirhoot.	Tirhoot Extensions.	Dacca-Mymensingh.	Ranaghat-Bhagwangola.	Mozufferpore Hajipore.	Behar-Assam.	Ghazipore-Dildarnagar.	Cawnpore-Farukhabad.	Muttra-Hathras.	Muttra Achnera.	Bareilly Philibhit.	Patna-Bahraich.	Indus Valley.	Punjab Northern.	Amritsar Pathankot.	Dhond and Manmad.	Total.	East Indian.	Grand Total.
Province.	India—General and Political.							Central Provinces		British Burma		Bengal.											North-Western Provinces and Oudh.						Punjab.			Bombay			
Actuals for—																																			
1880-81 ...	277,3	458 7	441,3	13,1	53,1	−76,8	.	13,3	204,4	15,2	..		31,0	−3	8,5	35,8	48,3	5,5	..	..	...	..	14,1	106,9	−9	40,9	...	4	280,3	617,8	...	−33,9	2,554,0	418,4	2972,4
1881-82 ..	321,3		292,2	15,3	34,8	−262,6	...	15,8	237,3	25,2	210,6	..	27,7	−1 0	−3,2	−13,8	−34,1	301,1	...	..	...	..	8,6	15,3	−3	18,1	...	7,2	317,8	79,2	20,2	2,5	1,635,2	1,041,6	2,676,8
1882-83 ...	314,9			6,8	16,3	−19,1	...	16,6	106,2	58,6	360,8	...	2	−5	−8	9	86,5	226,8	39,1	1,2	3,9	...	4,2	4	5,5	−1,3	16,7	−7,6	162,1	56,5	186,8	5,7	1,647,3	628,5	2,275,8
Estimates—																																			
Budget, 1883-84	338,2			5,0	20,0	337,2		3,9	51,4	22,5	359,5	.	−1,0	−7	−2,5	50,4	23,0	56,9	300,0	10,0	150,0	...	..	1,3	17,4	3,6	114,8	...	250,1	41,5	223,0	20,5	2,395,0	424,0	2,819,0
Revised, 1883-84	339,1			3,8	5,1	100,0		36,1	54,9	−13,2	395 2	.	−1,5	4	260,4	184,8	38,1		226,1	18,7	185,9	80,0	4	502,7.			93,4	...	196,0	160 9	280,5	12,0	3,069,8	742,0	3,811,8
Budget, 1884-85	344,8			10,0	5,0	178,4		20,5	40,7	39,0	221,1	1,123,7	9,5	−7	16,1	75,0	35,0		266,2		38,5	270,0	3	99,2			32,8	..	280,4	61,4	95,0	13,7	3,275,6	540,0	3,815,6

297. The Capital expenditure on the East Indian Railway is now to be exhibited under this head, and, after the 1st July 1884, the Capital expenditure on the Eastern Bengal Railway, including the liabilities incurred by the State on taking over that line, will also be similarly dealt with. The figures will, however, be better understood by reviewing separately the estimates under—

Productive Public Works.
Capital Account.
State Railways.

I.—State Railways proper.
II.—East Indian Railway.
III.—Eastern Bengal Railway.

298. I.—STATE RAILWAYS.

	£
Revised Estimate, 1882-83	1,674,400
Actuals, 1882-83	1,647,252
Budget Estimate, 1883-84	2,395,000
Revised Estimate, 1883-84	3,069,800
Budget Estimate, 1884-85	2,151,900

299. The Budget Estimate for 1883-84 of capital outlay on State Railways classed as Productive Public Works, excluding the East Indian Railway, was prepared for a sum of £2,395,000 as under :—

	£
Railway portion of fixed grant	1,800,000
Estimated saving on grant for 1882-83	595,000
	2,395,000

300. The accounts for 1882-83, however, finally closed with £27,148 better than was expected, and this amount has been carried forward for outlay during 1883-84.

301. During the year sanction was accorded by the Secretary of State to the following branches connected with Productive Railways and intermediate sections of lines of which other sections had been sanctioned as Productive being transferred to that class of works. The expenditure incurred on these branches and sections to the close of the year 1882-83 is to be transferred to Productive Public Works, and the amount so transferred, and also the estimated expenditure during the year 1883-84 which had been previously provided for from Provincial balances, may be added to the fixed annual grant. The actual outlay to close of 1882-83 and the probable expenditure of the year are as follow :—

	Outlay to close of 1882-83.	Revised Estimate, 1883-84
N.-W. PROVINCES AND OUDH—	£	£
Cawnpore-Achneyra Railway—		
Farakhabad-Hathras Section, including branch from Kashgunge to Soron	124,315	261,000
Jumna Bridge	68,234	27,017
BENGAL—		
Northern Bengal State Railway—		
Branch from Parbatipore to Dinagepore ...	68,862	46,400
Calcutta and South-Eastern Railway—		
Branch from Sonarpore to Diamond Harbour ...	223,646	32,800
Total ...	485,057	367,217

Productive Public Works.
Capital Account.
State Railways.

302. The amount available for expenditure during the year therefore amounts to £3,274,421, as shown below :—

	£
Amount passed in Budget Estimate	2,395,000
Saving on grant of 1882-83 re-allotted	27,148
Outlay to close of 1882-83 on Railways transferred during the year from Non-Productive to the Productive Public Works category	485,057
Estimated outlay on the above during 1883-84	367,217
Total ...	3,274,422

or, in round figures, £3,274,400.

303. The *Revised Estimate* of 1883-84 is submitted for £3,069,800, shewing a saving of £204,600, which has been carried forward for outlay during 1884-85. This saving is entirely due to short outlay in England. The saving would have been greater, but for the utilization in India of a portion of the lapse that would otherwise have occurred on the amounts reserved for expenditure in England.

304. II.—East Indian Railway.

	£
Actuals, 1882-83	628,530
Budget Estimate, 1883-84	424,000
Revised Estimate, 1883-84	742,000
Budget Estimate, 1884-85	540,000

305. The Budget Estimate for 1883-84 was prepared for a total outlay of £424,000 and the Revised Estimate now submitted works up to a sum of £238,000. The saving is for the most part due to short outlay on the Hooghly Bridge and on the erection of rolling stock, in consequence of delay in the supply of the necessary plant and stores under provision in England. To this, however, must be added the sum of £504,000, being the amount of debt incurred in England by the issue of India 3½ per cent. sterling stock in redemption of a portion of the East Indian Railway annuity, and in the conversion of 4½ per cent. debenture stock into 3½ per cent. sterling stock. The Revised Estimate therefore stands at £742,000.

306. The following is an abstract of the figures referred to in the above notes, which will now appear in the estimates under—Expenditure on Productive Public Works—Capital Account—50—State Railways :—

	Actuals, 1882 83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884 85.
	£	£	£	£
State Railways proper	1,647,252	2,395,000	3,069,800	2,151,900
Eastern Bengal Railway	..	...	...	1,123,700
Total appearing under 50—State Railways	1,647,252	2,395,000	3,069,800	3,275,600
East Indian Railways	628,530	424,000	742,000	540,000
Total ...	2,275,782	2,019,000	3,811,800	3,815,600

Productive Public Works.

Capital Account.

State Railways.

307. £85,200 will be credited to the Civil Department in 1883-84 as a gain by exchange on payments in England on account of the East Indian Railway.

The total estimated outlay on Capital Account of State Railways classed as Productive Public Works (excluding the East Indian and Eastern Bengal Railways) is as follows :—

	£
To end of 1882-83	31,366,174
1883-84, Revised Estimate	3,069,800
1884-85, Budget Estimate	2,151,900
Total to end of 1884-85 ...	36,587,874

308. The charge for interest in the Capital Account of State Railways classed as Productive Public Works (excluding the East Indian and Eastern Bengal Railways) is compared below with the net revenue :—

	Net receipts.	Interest charges.	Net charge to the State.
	£	£	£
Actuals—			
1880-81	661,607	1,204,660	543,053
1881-82	870,150	1,160,445	290,295
1882-83	1,112,151	1,226,702	114,551
Estimates—			
1883-84, Revised	1,396,300	1,321,000	—75,300
1884-85, Budget	1,454,200	1,425,500	—28,700

309. The net revenue accruing to the State from the East Indian Railway after meeting all charges for interest, annuity, &c., is as follows :—

	Gross Revenue.	Expenses.				Net Revenue.	Guaranteed Interest, Annuity, &c.	Net gain to the State.
		Working expenses.	Land and Control.*	Surplus Profits.	Total.			
	1	2	3	4	5	5—1	6	7
Actuals—	£	£	£	£	£	£	£	£
1878 79	a 4,405,307	a 1,861,060	12,007	567,408	2,441,465	1,963,902	1,495,134	468,768
1879 80	4,611,878	1,516,487	17,564	550,099	2,084,150	2,527,728	1,500,605	1,027,123
1880-81	4,271,731	1,462,316	—569	380,671	1,871,418	2,400,313	1,390,542	1,009,771
1881-82	4,740,141	1,478,284	1,093	198,164	1,677,541	3,062,600	1,673,688	1,388,912
1882-83	4,601,288	1,822,244	...	247,154	2,069,398	2,531,890	1,703,398	828,492
Revised Estimate, 1883-84 ...	5,030,200	1,830,000	...	215,500	2,045,500	2,984,700	1,706,100	1,278,600
Budget Estimate, 1884-85 ...	4,850,300	1,820,000	...	232,500	2,052,500	2,797,700	1,718,100	1,079,600

* Charged direct to the Railway and included under working expenses from the year 1880-81.

a.—The Finance and Revenue Account figures are exclusive of exchange.

Productive Public Works.

Capital Account.

Irrigation and Navigation.

310. **51.—IRRIGATION AND NAVIGATION.**

(All figures in pounds—1 £ = Rs. 10) (*00s omitted.*)

	India (General and Political).	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total in India.	In England.	Grand Total.
	£	£	£	£	£	£	£	£	£
Actuals—									
1880-81 ...	...	150,2	196,3	250,6	11,1	62	614,4	...	614,4
1881-82 ...	...	115,7	132,2	227,8	39,5	50,6	565,8	...	565,8
1882-83 ...	...	85,9	126,3	191,2	90,1	59,2	561,7	1,762,6	2,324,3
Estimates—									
1883-84 Budget ...	162,1	153,4	150,0	280,0	150,0	60,0	955,5	22,6	978,1
1883-84 Revised ...	...	142,0	123,6	239,4	159,7	64,6	729,3	23,8	753,1
1884-85 Budget ...	93,9	159,9	140,0	285,7	198,0	70,8	948,3	5	948,8

311. Compared with the Budget Estimate for 1883-84, the Revised Estimate shows a decrease of £225,000, made up as follows:—

	£
India (General and Political)	—162,100
Bengal	—11,400
North-Western Provinces and Oudh	—26,400
Punjab	—40,600
Madras	+9,700
Bombay	+4,600
England	+1,200
Net ...	—225,000

312. The decrease under India is due to the exclusion in the Revised Estimate of the amount held in reserve to meet unforeseen expenditure during the year. The decrease in Bengal is due partly to difficulties in acquiring land and partly to an additional amount provided in the Home Estimate for 1883-84 for the purchase of steam dredgers, &c., for the Midnapore and Sone canals. The decrease in the North-Western Provinces and Oudh occurs chiefly on the Lower Ganges and Eastern Jumna canals, and is due, in the case of the former, to an amount provided in the Budget Estimate to meet charges for land damaged by percolation not being now needed, as the greater part of the compensation was paid in 1882-83, and in the latter to sickness of the officer in charge of the works. The decrease in the Punjab is due partly to delay in putting up some of the rajbahas or distributaries on the Baree Doab canal, partly to scarcity of labor on the Lower Sohag and Para canal, partly to difficulty in aligning the main channel of the Sidhnai canal, and partly to delay by the Civil authorities in the payment of compensation for land on the Sirhind canal. The increase in Madras is due to additional grants sanctioned during 1883-84 for expenditure on the Godavari Delta system, Sungum and Srivaikunthum Anicut systems, and the Barur tank, a new work commenced during the year. The increase in Bombay is due to an additional grant sanctioned during 1883-84 for expenditure on the Kadva river works. The increase in England represents the net balance of an increase provided in the Home Estimates for the purchase of steam dredgers, &c., for the Midnapore and Sone canals in Bengal and the Godavari Delta system in Madras and of a decrease on account of the payment for the purchase of the (Kurnool-Cuddapah canal) late Madras Irrigation and Canal Company's canal.

52.—MISCELLANEOUS PUBLIC IMPROVEMENTS.

313. MADRAS HARBOUR WORKS.

	£
Actuals, 1882-83	49,808
Budget Estimate, 1883-84	23,000
Revised Estimate, 1883-84	—533,070
Budget Estimate, 1884-85	

314. The minus entry against the Revised Estimate, 1883-84, represents the charges to end of 1882-83 against Productive Public Works, which have now been adjusted by debit to "46 Civil Buildings, Roads and Services." This adjustment has added £533,070 to the Imperial outlay on Civil Buildings, Roads and Services, and has reduced the outlay under Productive Public Works to the same extent.

315. *Statement showing the direct annual gain or loss to the State from Railway outlay since 1858.*

Year.	Guaranteed Railways.					State Railways.				East Indian Railway.				Total loss or gain to State.
	Capital raised to end of each year.	Capital withdrawn for expenditure to end of each year.	Net traffic receipts, less moieties of surplus profits, paid to Companies.	Guaranteed interest.	Loss or gain to State.	Capital expended to end of each year.	Net traffic receipts.	Interest, including interest on debenture stock and Annuity of the Eastern Bengal Railway.	Loss or gain to State.	Capital expended.	Net traffic receipts, less surplus paid to shareholders	Interest and Annuity.	Loss or gain to State.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1858-59	22,998,405	19,151,531	232,365	838,411	606,046	...	...	...	...	...	...	...	...	606,046
1859-60	28,573,287	26,322,995	403,057	1,199,929	796,872	...	...	...	...	...	...	...	...	796,872
1860-61	34,397,817	33,901,710	389,413	1,485,745	1,096,332	...	...	...	...	...	...	...	...	1,096,332
1861-62	42,979,539	40,503,922	391,162	1,788,153	1,396,991	...	...	...	...	...	...	...	...	1,396,991
1862-63	48,218,541	46,367,266	625,615	2,166,755	1,541,140	...	...	...	...	...	...	...	...	1,541,140
1863-64	54,332,994	51,122,919	821,548	2,456,182	1,634,634	...	...	...	...	...	...	...	...	1,634,634
1864-65	57,541,917	55,245,159	1,129,851	2,683,787	1,553,936	...	...	...	...	...	...	...	...	1,553,936
1865-66	60,960,247	60,882,025	2,865,574	2,889,241	23,667	...	...	...	...	...	...	...	...	23,667
1866-67	67,258,917	68,179,728	2,347,085	3,031,087	684,002	...	...	...	...	...	...	...	...	684,002
1867-68	76,571,751	75,299,819	1,999,112	3,490,677	1,491,565	594	...	14	14	...	...	...	...	1,491,579
1868-69	82,417,905	79,167,736	2,229,509	3,881,013	1,651,504	552,993	—1,379	12,455	13,834	...	...	...	...	1,665,338
1869-70	86,773,325	83,910,587	2,627,941	4,126,025	1,498,084	734,862	—790	29,180	29,970	...	...	...	...	1,528,054
1870-71	91,426,816	87,686,857	2,556,707	4,341,609	1,794,902	1,193,234	68	43,595	43,517	...	...	...	...	1,828,419
1871-72	93,550,303	90,183,585	2,877,153	4,542,183	1,665,030	1,637,854	—4,063	68,199	72,262	...	...	...	...	1,737,292
1872-73	93,736,915	90,680,830	2,554,485	4,608,418	2,053,933	3,251,503	5,362	114,510	109,148	...	...	...	...	2,163,081
1873-74	94,725,814	91,353,883	3,241,189	4,617,923	1,376,734	5,606,128	—6,474	199,297	205,771	...	...	...	...	1,582,505
1874-75	95,119,118	92,441,794	3,454,848	4,643,901	1,189,053	8,620,308	44,982	320,095	275,113	...	...	...	...	1,464,166
1875-76	95,072,441	93,392,600	3,729,034	4,637,691	908,657	11,785,492	96,027	459,131	363,104	...	...	...	...	1,271,761
1876-77	94,833,129	94,188,059	4,433,151	4,658,681	225,530	14,651,353	88,621	587,525	498,904	...	...	...	...	724,434
1877-78	96,313,173	95,420,309	5,396,790	4,655,285	+741,505	18,636,321	127,774	737,479	609,705	...	...	...	...	+131,800
1878-79	97,174,046	96,444,666	4,023,589	4,705,191	681,602	21,964,209	231,629	899,874	668,245	...	...	...	...	1,349,847
1879-80	97,959,284	96,829,969	3,974,645	4,716,340	741,695	24,644,702	333,497	1,058,100	724,603	*37,354,248	949,154	34,397	+914,757	551,601
1880-81	67,252,930	66,348,478	2,555,299	3,261,951	706,652	28,047,033	661,377	1,204,660	543,283	418,435	2,647,479	1,390,542	+1,256,937	+7,002
1881-82	67,465,609	67,021,756	3,282,294	3,271,771	+10,523	29,703,708	870,150	1,160,445	290,295	455,262	3,063,547	1,673,688	+1,389,859	+1,110,087
1882-83	68,065,868	67,431,448	3,065,456	3,317,872	222,416	31,366,179	1,112,150	1,226,702	114,552	148,197	2,531,890	1,703,398	+828,492	+491,524
1883-84 Budget	69,735,650	70,076,878	3,054,500	3,301,180	246,680	33,773,108	1,157,700	1,308,000	150,300	424,000	2,718,800	1,710,100	+1,008,700	+601,720
1883-84 Revised	69,210,568	68,486,048	2,795,000	3,289,870	494,970	34,435,979	1,396,300	1,321,000	+75,300	238,000	2,984,700	1,706,100	+1,278,600	+859,030
1884-85 Budget	66,565,618	66,596,320	3,168,000	3,240,260	72,260	‡39,967,059	1,684,200	1,527,300	+156,900	540,000	2,797,700	1,718,100	+1,079,600	+1,164,240
Total ...	...	...	67,189,872	92,536,151	25,346,279	...	6,639,431	10,969,611	4,330,180	39,154,142	14,974,470	8,226,225	+6,748,245	22,928,214

* The decrease in the transactions of the Guaranteed Railways in 1880-81 and in 1884-85, compared with the year immediately preceding, is due to the removal of the East Indian and Eastern Bengal Railways from the category of Guaranteed Railways.

* This sum is thus arrived at :—

	£
(a) Capital of East Indian Railway at time of purchase	26,200,000
(a) 25 per cent. premium thereon	6,550,000
Debenture and debenture stock	4,450,000
Outlay subsequent to purchase	154,248
Total ...	37,354,248

(a) Of these amounts, £32,750,000 are redeemable by an annuity terminable in 1953 ; ¼th or £6,550,000 has been deferred on which interest is allowed at 4 per cent. per annum, the holders of this portion of the annuity receiving ¼th of the surplus profits of the undertaking.

† Interest on Capital outlay calculated at 4½ per cent. to end of 1880-81, afterwards at 4 per cent., except on £1,000,000 lent by His Highness the Maharaja Holkar for the construction of the Holkar State Railway, on which 4½ per cent. is paid by the State.

‡ Includes capital of Eastern Bengal Railway as under—

	£
Subscribed Capital	2,255,480
Debentures	1,023,700
Total ...	3,279,180
or Rs. ...	3,27,91,800

			Miles.	Miles.
		Madras	861	4,611*
		South Indian	654	
		Bombay, Baroda, and Central India	438	
		Great Indian Peninsula ..	1,288	
		Eastern Bengal ..	160	
		Oudh and Rohilkhand	547	
		Sind, Punjab, and Delhi ...	663	
	Assisted Companies	Bengal Central	20	97†
		Baidyanath-Deogarh	4	
		Assam Light Railway... ...	15	
		Darjeeling-Himalayan... ...	50	
		Pondicherry	8	
‡	Imperial ...	Punjab Northern { Broad Gauge	352	2,572
		Punjab Northern { Narrow "	74	
		Indus Valley and Kandahar ...	652	
		Rajputana-Malwa System ...	1,205	
		Sindia	75	
		Patri	22	
		Dhond and Manmad	146	
		Wardha Coal	40	
	Provincial ..	Bengal	506	1,074
		North-Western Provinces ...	150	
		Central Provinces	149	
		Burma	161	
		Punjab (Rupar Branch) (a) ...	48	
	Native States	Bhopal	12	503
		Bhavnagar-Gondal	102	
		Gaekwar of Baroda's	60	
		Jodhpore	18	
		Mysore	86	
		Nizam's and the Berars ...	135	

(a) This line was originally made by the Canal authorities, but was handed over to the Sind, Punjab, and Delhi Railway Company for experimental working for one year from 1st April 1883.

316. At the beginning of 1883-84, the length of Railway open to traffic was—

		Miles.
East Indian ...	...	1,507
Guaranteed Companies	...	4,611*
Assisted Companies	...	97†
		6,215
State { Imperial ... 2,572		4,149‡
State { Provincial ... 1,074		
State { Native States 503		
Total	...	10,364

and there was under construction, or sanctioned for commencement—

		Miles.
East Indian ...	...	6§
Guaranteed Companies	...	164‖
Assisted Companies	...	1,141¶
Total	...	1,311
State... { Imperial ... 218		935**
State... { Provincial ... 624		
State... { Native States 93		
Total	...	2,246

			Miles.	Miles.
§ East Indian			..	6
Oudh and Rohilkhand, Benares Bridge			6	164‖
Moradabad-Sharanpur, with branch to Hardwar ...			(b) 134	
Sind, Punjab, and Delhi			24	
Southern Mahratta			435	1,141¶
Bengal Central			105	
" and North-Western			455	
Serafuli-Tarakeshwar			22	
Baidyanath-Deogarh			2	
Assam Light Railway .			60	
Rohilkhand-Kumaon (late Bareilly-Ranibagh) ...			62	
**	Imperial ...	Punjab Northern	3	218
		Indus Valley and Kandahar ...	1	
		Rajputana Malwa System ...	214	
	Provincial ...	Bengal	203	624
		North-Western Provinces ...	145	
		Burma	205	
		Punjab	65	
		Assam	6	
	Native States	Bhopal Mysore	50	93
		Mysore	43	

(b) This is being constructed as an integral part of the Oudh and Rohilkhand Railway.

making a grand total of work either completed or in hand, of*... 12,610

317. During 1883-84, the commencement of new lines was authorized as follows:—

		Miles.
Guaranteed Companies	...	3*
Assisted Companies	...	270†
		273

		Miles.	
State	Imperial ...	527	899‡
	Provincial ...	234	
	Native States	138	
	Total	...	1,172

and there was opened to public traffic—

		Miles.
East Indian	... ...	2§
Guaranteed Companies	...	28‖
Assisted Companies	...	119¶

		Miles.	
State	Imperial ...	74	273**
	Provincial ...	199	
	Total	...	422

318. At the beginning of next year, *i.e.*, 1884-85, there will be open to traffic—

		Miles.
East Indian	... ...	1,509
Guarenteed Companies	...	4,639
Assisted Companies	...	216

		Miles.	
State	Imperial ...	2,646	4,422††
	Provincial...	1,273	
	Native States	503	
	Total	...	10,786

			Miles.	Miles.
*	Sind, Punjab, and Delhi ...	... ...	3	3
†	Southern Mahratta (a) ...	... ...	262	270
	Thatone-Duyinzeik Tramway	... ...	8	
‡	Imperial ...	Punjab Northern, Wazirabad-Sialkot	26	527
		Jhansi-Manikpur	180	
		Bellary-Kistna	255	
		Cuddapah-Nellore	66	
	Provincial ...	Bengal	214	234
		Assam	20	
	Native States	Jodhpore, Pali to Luni River ...	24	138
		Rajpura-Patiala	16	
		Wadhwan-Rajkot	54	
		Tumkur-Tiptur	44	

(a) Poona to Belgaum, 242 miles + difference (20 miles) due to substitution of branch from Hubli to Raul Bednore for branch from Hubli to Bankapur.

			Miles.	Miles.
§	East Indian, Mokameh Branch	... ...		2
‖	O and R Railway—Benares Cantonment-Rajghat ..		2	28
	Sind, Punjab, and Delhi—Raewind Branch	...	(b) 26	
¶	Bengal-Central ..	... ...	93	119
	Baidyanath-Deoghar	... ...	2	
	Assam Light Railway	... ...	24	
**	Imperial ...	Punjab Northern—Broad Gauge—		74
		Main Line	(c) 4	
		Wazirabad	26	
		Rajputana-Malwa—		
		Hissar-Sirsa	50	
		Ujjain Branch	2	
	Provincial ...	Bengal	(d) 56	199
		Rangoon to Wyounglabin ...	92	
		Amritsar-Pathankot	51	

(b) Difference of 1 mile due to correction in length originally sanctioned.

(c) Decrease due to sections of permanent line having been opened in places where temporary diversions had previously existed.

(d) The total length of lines opened in Bengal amounted to 77 miles; but in consequence of the abandonment of a short length of the Tirhoot Railway on the opening of the new permanent diversion from Dalsingh Sarai to Semuria, and to minor alterations on other lines the additional length has been reduced to 56 miles.

			Miles.	Miles.
††	Imperial ...	Punjab Northern . Broad Gauge ...	374	2,646
		Narrow " ..	74	
		Indus Valley and Kandahar .	653	
		Rajputana-Malwa System ...	1,257	
		Sindia	75	
		Patri	22	
		Dhond and Manmand	146	
		Wardha Coal	40	
	Provincial ...	Bengal	622	1,273
		North-Western Provinces ...	150	
		Central Provinces	149	
		Burma ... —	253	
		Amritsar-Pathankot	51	
		Rupar Branch	48	
	Native States	Bhopal	12	503
		Bhavnagar and Gondal	193	
		Gaekwar of Baroda's ... ...(e)	59	
		Jodhpur	18	
		Mysore	86	
		Nizam's and Berars	135	

(e) Difference of 1 mile due to correction in length originally sanctioned.

		Miles.	Miles.
* East Indian Hooghly Bridge			4
† Oudh and Rohilkhund	Northern Extension ...	115	138
	Hardwar branch ...	19	
	Benares bridge ...	4	
‡	Southern Mahratta	607	1,292
	Bengal Central	12	
	Bengal and North-Western	455	
	Serafull-Tarakeshwar	22	
	Assam Light Railway	36	
	Rohilkhand-Kumaon (late Bareily-Ranibagh)	62	
	Thatone-Duyinzeik Tramway	8	
§ Imperial	Indus Valley	1	664
	Rajputana-Malwa	162	
	Jhansi-Manikpur	180	
	Bellary-Kistna	255	
	Cuddapah-Nellore	66	
Provincial	Bengal	340	638
	North-Western Provinces ...	145	
	Burma	113	
	Punjab	14	
	Assam	26	
Native States	Bhopal	50	231
	Jodhpore ...	24	
	Mysore—Bangalore-Tiptur .	87	
	Rajpura-Patiala	16	
	Wadhwan-Rajkot	54	

		Miles.	Miles.
‖ Oudh and Rohilkhund—Moradabad to Nagina			47
¶ Southern Mahratta—	Hudgi-Gadag	163	498
	Bellary-Hubli	126	
	Bengal-Central	11	
	Bengal and North-Western	70	
	Serafull-Tarakeshwar	22	
	Assam Light Railway	36	
	Rohilkhand Kumaon	62	
	Thatone-Duyinzeik Tramway	8	
** Imperial	Rajputana-Malwa—Sirsa-Ferozepore and Fazilka branch		162
Provincial	Bengal	47	303
	North-Western Provinces ...	145	
	Burma	71	
	Punjab—Amritsar-Pathankot ...	14	
	Assam-Kokilamuk Tramway ...	26	
Native States	Mysore—Bangalore-Tumkur ...	43	93
	Bhopal—Hoshangabad-Bhopal ...	50	

		Miles.	Miles.
†† Hooghly Bridge division		...	4
Oudh and Rohilkhand ...	Nagina to Saharanpur	68	91‡‡
	Hardwar Branch	19	
	Benares Bridge	4	
§§ Southern Mahratta ...	Hubli to Frontier	75	408
	Hubli to Rani-Bednore	56	
	Sittara to Belgaun	35	
	Poona to Belgaum	242	
Bengal and North-Western		...	385
‖‖ Imperial ...	Indus Valley	1	502
	Jhansi Manikpur	180	
	Bellari-Kistna	255	
	Cuddapah-Nellore	66	
Provincial ...	Bengal	293	335
	Burma	42	
Native States	Jodhpore—Pali-Luni River ...	24	138
	Mysore—Tumkur Tiptur ...	44	
	Rajpura-Patiala	16	
	Wadhwan-Rajkot	54	

and there will be either under construction or sanctioned for commencement in 1884-85—

		Miles.
East Indian ...	...	4*
Guaranteed Companies	...	138†
Assisted Companies	...	1,292‡
Total	...	1,434

		Miles.	
State...	Imperial ...	664	1,533§
	Provincial ...	638	
	Native States	231	
Total	...		2,967

making a grand total of work either completed or in hand of 13,753

being an advance on the previous year of ... 1,143

319. It is expected that the following lengths of unfinished line will be opened for public use in 1884-85 :—

		Miles.
Guaranteed Companies	...	47‖
Assisted Companies	...	498¶

		Miles.	
States	Imperial ...	162	558**
	Provincial ...	303	
	Native States	93	
Total	...		1,103

leaving for completion in 1885-86 or later the undermentioned Railways—

		Miles.
East Indian	...	4††
Guaranteed Companies	...	91‡‡
Assisted Companies	...	794§§

		Miles.	
State...	Imperial ...	502	975‖‖
	Provincial ...	335	
	Native States	138	
Total	...		1,864

III.—Budget Estimate, 1884-85.

III.—Budget Estimate, 1884-85.

Preliminary.

320. It will be observed that in dealing with the Revised Estimates for 1883-84, a tabular statement at the commencement of each head has been added showing the Revenue and Expenditure from 1872-73. It is not necessary that these statements should be repeated here.

General result

The Budget Estimate for 1884-85 is as follows:—

	£
Revenue	70,560,100
Expenditure	70,241,100
Surplus	319,300

321. The Revenue for 1884-85 is estimated at only £9,500, less than that of 1883-84 according to the Revised Estimates.

322. The Expenditure for 1884-85 is estimated at £57,400, less than that of 1883-84 according to the Revised Estimates.

323. The Budget Estimate for 1884-85 shows therefore a better result Compared with the Revised Estimate for 1883-84 than the Revised Estimate of 1883-84 by £47,900.

REVENUE.

Land Revenue.

324. *I & XXVIII.—Land Revenue.—(See paragraphs 4—6.)* For explanations as regards *XXVIII.—Portion of Land Revenue due to Irrigation*, considered separately, see paragraphs 120 to 122 and 417 and 418.

325. The decrease compared with the revised estimate for 1883-84 amounts to £15,700. This is the result of increases and decreases in the several provinces. The chief increases are £8,600 in India, £11,500 in Assam, and £11,900 in Bombay; while there are decreases of £25,100, £19,500, and £10,000 in Burma, Punjab, and Madras respectively.

326. In Assam increased revenue is expected from re-settlements in Cachar and Sylhet and from fisheries. The decrease in Burma is merely the result of the excess arrear collections in 1883-84. The decrease in the Punjab is due to prospects of short crops in south-eastern districts. In Madras the decrease is due to diminution in outstanding arrears.

Opium

327. *II and 6—Opium.—(See paragraphs 7—12.)* For 1884-85 the Revenue has been taken at £8,594,200 and Expenditure at £2,352,900.

328. The reduction in Revenue is due to the fact that less Bengal opium by 7,900 chests will be sold in 1884-85 than in 1883-84. The Revenue from Malwa Opium has, however, been taken at £140,000 more than the Revised Estimate, owing to a belief that the reduction in the number of chests at the Bengal sales will lead to increased export of Malwa Opium. The estimate of expenditure has been taken at £489,400 more than the Revised in view of the prospect of a good crop.

329. In 1884-85, 46,500 chests of Bengal opium will probably be sold, which, at Rs. 1,250 a chest, the price assumed in the Budget Estimate for 1884-85, gives £5,812,500.

330. There are also the following minor sums:—

	£
India	100
Bengal (Excise)	83,000
Central Provinces	22,000
Burma	30,000
Assam	44,000
North-Western Provinces and Oudh	42,600
Total	221,700

331. Adding £2,530,000 expected to be realized from duty on Malwa opium, the total estimated revenue under this head has been put at £8,594,200. The estimated price of Rs. 1,250 a chest for Bengal opium would seem to be

moderate, looking to the smaller number of chests that will be offered for sale. The average price realized in the first two sales of the year (April and May) amounted to Rs. 1,397-4-5 and Rs. 1,397-11-4 a chest respectively. *Opium.*

332. About 4,000 maunds of Malwa opium will be purchased for the purposes of the Excise Department in Bengal.

333. *III & 7.—Salt.—(See paragraphs 13—15.)* The expected increase of £61,700 in Revenue over the Revised Estimate occurs chiefly in Madras and Bengal, and is due to increased consumption of salt. Provision is made for a net increase of £42,800 in Expenditure, of which £27,000 occur in Madras and £30,000 in Bombay, set off by a decrease of about £10,000 in India. The decrease in India is due to less provision having been made under "Carriage and freight." The increase in Madras is due to a full provision having been made in view of the complete reorganization of the Salt Preventive Establishment. This is expected to yield a saving of £3,100 under Imperial Police charges. *Salt.*

334. *IV & 8.—Stamps.—(See paragraphs 16-17.)* The Estimate of revenue allows for an increase of £37,600, of which £20,000 and £10,000 occur in Bengal and Madras respectively. The increase in Bengal is due to the normal growth of revenue and that in Madras is owing to the transfer to this head from "Miscellaneous" of the receipts from sale proceeds of stamps used for copying judicial documents. Small increases are provided for also in India and Assam. *Stamps.*

335. *V & 9.—Excise.—(See paragraphs 18-19.)* The steady increase under this head is due to the prosperous state of the country. *Excise.*

336. *VI & 10.—Provincial Rates.—(See paragraphs 20-21.)* *Provincial Rates.*

337. *VII & 11.—Customs.—(See paragraphs 22-23.)* The Estimate of revenue for 1884-85 is taken at £43,500 more than the Revised Estimate of 1883-84, owing to better prospects of trade. *Customs.*

338. *VIII & 12.—Assessed Taxes.—(See paragraphs 24-25.)* *Assessed Taxes.*

339. *IX & 13.—Forest.—(See paragraphs 26-27.)* *Forest.*

340. *X & 14.—Registration.—(See paragraphs 28-29.)* *Registration.*

341. *XI.—Tributes from Native States.—(See paragraphs 30-31.)* *Tributes.*

342. *XIV & 17.—Mint.—(See paragraphs 32-33.)* For 1884-85 the revenue has been taken at £15,900 more than the Revised Estimate, as larger import of silver bullion is expected to take the place of the reduced amount Council Bills that will be offered for sale. *Mint.*

343. *XXI.—Interest.—(See paragraphs 123-129.)* *Interest.*

344. *XXIV & 31.—Miscellaneous.—(See paragraphs 34-35.)* *Miscellaneous.*

345. *XXV, XXVI, XXIX, & XXX, and 36, 37, and 40 to 43.—Railways.—(See tabular statement in paragraph 36.)* *Railways.*

346. *XXV.—State Railways (Gross Earnings).*—See tabular statement in paragraph 37. *Productive Public Works.*

347. East Indian Railway.—*(See paragraph 38.)* The Budget Estimate of 1884-85 is £195,000 in excess of the Budget Estimate of 1883-84 and £180,000 less than the Revised Estimate of that year. As the harvests are far from good, it is not considered possible to place the estimate at a higher figure. *State Railways. (Gross Earnings.)*

348. Rajputana-Malwa State Railway.—*(See paragraph 39.)* The traffic during 1884-85 is expected to be somewhat better than in 1883-84 and an increase of £30,000 in the earnings is therefore provided for.

349. Sindia State Railway.—*(See paragraph 40.)* The Budget Estimate provides for the earnings of the calendar year 1884, which explains the increase; an improvement in the traffic has, however, been allowed for. The earnings of the last quarter of the financial year (January to March) are provided for under suspense in the estimates of the East Indian Railway.

350. Wardha Coal State Railway.—*(See paragraph 41.)* The Budget Estimate for 1884-85 does not call for any remark.

351. Nagpur and Chhattisgarh State Railway.—*(See paragraph 42.)* An increase of £10,000 is allowed for during 1884-85 to provide for a further expansion of traffic.

Productive Public Works
State Railways.
(Gross Earnings.)

352. BRITISH BURMA STATE RAILWAYS.—*(See paragraph 43.)* An increase of £35,000 is allowed for during 1884-85 owing to better prospects of the rice crop and to the section of the Sittang Valley Railway recently opened for traffic being worked for the whole year.

353. EASTERN BENGAL RAILWAY.—The amount provided in the Budget Estimate under this head represents the probable transactions of the nine months, commencing from 1st July 1884.

354. NORTHERN BENGAL STATE RAILWAY.—*(See paragraph 44.)* Assuming that the goods traffic during 1884-85 will recover, and providing for a further increase in the traffic on account of the opening of the Dinagepore Extension, it is expected that the earnings of 1884-85 will reach £240,000.

355. TIRHOOT STATE RAILWAY.—*(See paragraph 45.)* With the opening of a portion of the Mozufferpore-Hajipore Extension, about the 1st of July 1884, and further expansion of traffic, it is expected that the increase of £35,000 allowed for in Budget will be realized.

356. PATNA AND GYA STATE RAILWAY.—*(See paragraph 46.)*

357. CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.—*(See paragraph 47.)* A small improvement is allowed for during 1884-85.

358. NALHATI STATE RAILWAY.—*(See paragraph 48.)* It is not considered advisable at present to place the earnings of 1884-85 at a higher figure than £7,600.

359. GHAZIPUR-DILDARNAGAR STATE RAILWAY.—*(See paragraph 49.)* The Budget Estimate provides for the earnings of the year 1884, hence the apparent increase.

360. CAWPNORE-ACHNEYRA STATE RAILWAY.—*(See paragraph 50.)* An increase of £42,500 is allowed for during 1884-85 to provide for the increase of traffic due to the opening of the Farakhabad-Hathras section and the Jumna Bridge.

361. BAREILLY-PHILIBHIT STATE RAILWAY.—A section of this line, 37 miles in length, will probably be opened to traffic about 1st August 1884. The receipts during 1884-85 are roughly estimated at £6,000.

362. PUNJAB NORTHERN STATE RAILWAY.—*(See paragraph 51.)* In 1884-85 an increase of £10,000 is expected from the opening of the Sealkote Branch and the development of traffic.

363. INDUS VALLEY STATE RAILWAY.—*(See paragraph 52.)* It is not considered advisable at present to place the earnings of 1884-85 at a higher figure than £607,500 as the continuance of the large wheat traffic is uncertain.

364. AMRITSAR-PATHANKOT STATE RAILWAY.—*(See paragraph 53.)*—The first section of this line—51 miles in length—was opened for traffic on 1st January 1884. The remainder of the line (15 miles) will probably be opened early in 1884-85, and the earnings for that year are estimated at £30,000.

365. DHOND AND MUNMAD RAILWAY.—*(See paragraph 54.)* The Budget Estimate of net receipts has, in view of the continuance of favourable traffic, been placed at £19,800.

State Railways.
(Working and Maintenance.)

366. *36.—State Railways.—(Working and Maintenance.)*—See tabular statement in paragraph 55.

367. EAST INDIAN RAILWAY.—*(See paragraphs 56-57.)* The Budget Estimate of 1884-85 is placed at £1,820,000. This amount will be needed to meet heavy renewals of locomotives and permanent-way.

368. *Surplus profits.*—The increase in the Budget Estimate of surplus profits is due to the increase in the net receipts of the half-year ended December 1883.

369. RAJPUTANA-MALWA STATE RAILWAY.—*(See paragraph 59.)* An increase of £10,000 is provided for in the Budget Estimate for 1884-85 to meet the requirements of increased traffic and the larger amount needed for repairs and renewals of the line and rolling stock due to these having been longer in use.

370. SINDIA STATE RAILWAY.—(*See paragraph 60.*) The Budget Estimate of 1884-85 provides for the working for 12 months, and is £5,200 below the Budget Estimate of 1883-84 and £5,700 less than the actuals of 1882-83.

371. WARDHA COAL STATE RAILWAY.—(*See paragraph 61.*) The write-back of the past expenditure referred to in paragraph 61, explains also the difference between the Revised Estimate for 1883-84 and the Budget Estimate for 1884-85.

372. NAGPUR AND CHHATTISGARH STATE RAILWAY.—(*See paragraph 62.*) For 1884-85 an increase of £6,000 is provided for to cope with the extra traffic expected.

373. BRITISH BURMAH STATE RAILWAYS.—(*See paragraph 63.*) In the Budget Estimate for 1884-85 an increase of £20,000 has been allowed for to provide for the additional traffic expected from the opening of the Rangoon and Sittang Valley State Railway, and the more favourable prospects of the rice trade in 1884-85.

374. EASTERN BENGAL RAILWAY.—The estimate provides for the working expenses of the last nine months of the year and the expenditure likely to be incurred in England in winding up the affairs of the Eastern Bengal Railway Company, for which £5,000 has been entered in the Home Estimate.

375. NORTHERN BENGAL STATE RAILWAY.—(*See paragraph 64.*) An increase of £15,000 is allowed for on account of heavy renewals.

376. TIRHOOT STATE RAILWAY.—(*See paragraph 65.*) An increase of £14,000 is provided for owing to the additional length of line expected to be opened about 1st July 1884, and the anticipated increase in the traffic.

377. PATNA AND GYA RAILWAY.—(*See paragraph 66.*) The increased charges are due partly to an expected increase in the earnings, but chiefly to a higher percentage of expenditure during 1884-85 by the East Indian Railway.

378. CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.—(*See paragraph 67.*) The Budget Estimate for 1884-85 is prepared for the same amount as the Revised Estimate.

379. NALHATI STATE RAILWAY.—(*See paragraph 68.*) The Budget Estimate for 1884-85 is £600 lower than the Revised Estimate for 1883-84, as no abnormal expenditure is expected, such as re-building of carriages, &c., which occurred during 1883-84.

380. GHAZIPUR-DILDARNAGAR RAILWAY.—(*See paragraph 69.*) The Budget Estimate of 1884-85 provides for the charges of 12 months instead of nine months as in the case of the Revised Estimate.

381. CAWNPORE-ACHNEYRA RAILWAY.—(*See paragraph 70.*) The whole of the Farakhabad-Hathras section will probably be opened early in 1884-85, and to meet the increased outlay owing to the additional length of line to be worked and the increased traffic expected on the other sections, an increase of £29,500 has been allowed in the Budget Estimate of 1884-85.

382. BAREILLY-PHILIBHIT STATE RAILWAY.—A section of this line, 37 miles in length, will probably be opened to traffic about 1st August 1884. The expenses during 1884-85 are roughly estimated at £4,000.

383. PUNJAB NORTHERN RAILWAY.—(*See paragraph 71.*) The Budget Estimate for 1884-85 provides for an increase of £5,000 owing to the opening of the Wazirabad-Sealkote Extension.

384. INDUS VALLEY STATE RAILWAY.—(*See paragraph 72.*) The Budget Estimate of 1884-85 shows a reduction of £15,000 in consequence of the probable lighter traffic on which the estimate of receipts has been based.

385. AMRITSAR-PATHANKOTE RAILWAY.—(*See paragraph 73.*) The first section of this line, 51 miles, was opened for traffic on January 1884. The remainder of the line will be opened early in 1884-85, and the expenses for the year are estimated at £ 20,000.

Productive Public Works

Guaranteed Railways. (Net Traffic Receipts).

386. *XXVI.—Guaranteed Railways (Net Traffic Receipts).*

387. EASTERN BENGAL RAILWAY.—(*See paragraphs 74-75*). The Budget Estimate provides for the transactions of the first quarter of the official year only, *viz.*, to 30th June next. As the line is to be taken over by Government on 1st July, the transactions for the remainder of the year are allowed for under *State Railways.*

388. The earnings of the three months are estimated at £142,000 and the working expenses at £70,000. The net receipts of the quarter are placed at £72,000 The estimate is a low one, but there is no prospect of any improvement in goods traffic during the period dealt with; a slight improvement in the passenger traffic is likely to arise in consequence of the opening of extensions of the Bengal Central Railway and this has been allowed for.

389. It may be mentioned that no provision has been made in this estimate for the cost of winding up the Company's affairs and accounts. The Secretary of State has entered a sum of £5,000 in his estimates, under State Railways, for the cost of winding up the Company, and the necessary provision for this amount has been made under that head.

390. MADRAS RAILWAY.—(*See paragraphs 76-77.*) It is hoped that the traffic, which, as above stated, has fallen off during 1883-84, may revive during 1884-85, and the estimate of Receipts has been placed at £690,000. The estimate of Expenditure is high, but owing to the renewals of stock still to be carried out it does not seem possible to reduce it below £450,000. Owing to this increase in expenditure the net receipts are estimated at £210,000, showing a probable decrease of £5,000 compared with the Revised Estimate of 1883-84.

391. SOUTH INDIAN RAILWAY.—(*See paragraphs 78-79*) The estimate of 1884-85 allows for an increase of £10,000 in earnings; this appears admissible, as the prospects of the Railway are improving. The expenses have, however, been increased by £9,000 by the Madras Government, and consequently the net receipts are only £1,000 better than the Revised Estimate. The increase in expenditure is to meet certain arrear charges due to the Telegraph Department.

392. BOMBAY, BARODA, AND CENTRAL INDIA RAILWAY.—(*See paragrpahs 80-81*) The estimates for 1884-85 place the gross revenue at £20,000 in excess of the Revised Estimate of 1883-84. The Bombay Government considers it necessary to place the expenditure during 1884-85 at £540,000 to meet heavy renewals anticipated.

393. GREAT INDIAN PENINSULA RAILWAY.—(*See paragraphs 82-83*) The local authorities report that the prospects of this line are good, and a considerable addition to traffic is expected to result from the opening of the Southern Mahratta Railway in May and the Bhopal Railway in October, as also from the further development of the Nagpur-Chhattisgarh Railway. The earnings are placed at £3,450,000 and the expenses at £1,700,000. The net revenue is placed at £1,750,000 compared with £1,650,000 in the Revised Estimate of 1883-84. Owing to the recent fall in traffic it is not considered safe to place the revenue at a higher figure at present.

394. OUDH AND ROHILKHAND RAILWAY.—(*See paragraphs 84-85.*) Owing to the arrangements concluded with the Company for the construction of the Northern Extension under the terms of the original contract no distinction is now maintained between the transactions of the original line and extension.

395. It is expected that a section of the Northern Extension will be opened about October next, and with this addition to the open mileage, the earnings are estimated to amount to £590,000. Owing to the extensive renewals anticipated, the estimate of expenses is passed for £340,000. The net receipts are estimated at £250,000.

396. SIND, PUNJAB, AND DELHI RAILWAY.—(*See paragraphs 86—88.*) The prospects of the wheat trade are at present doubtful, but owing to an expansion of local traffic and an expected revival of the passenger traffic it is hoped that the result may be slightly better than the present year's transactions. The estimate of earnings has been placed at £1,160,000, and, to provide for the larger traffic, that of working expenses at £680,000. The net receipts are estimated at £480,000, showing an improvement of £20,000 over the results of 1883-84, or, including the special debit in 1883-84, an increase over the Revised Estimate of that year of £315,000.

397. 37.—GUARANTEED RAILWAYS.

STATE CHARGES FOR LAND AND CONTROL.

Productive Public Works. Guaranteed Railways. State charges for Land and Control.

398. MADRAS.—(*See paragraphs 89-90.*) The differences are very small, and are due to changes and savings in the establishments employed in connection with Guaranteed Railways in Madras.

399. BOMBAY.—(*See paragraphs 91-92.*) Under Control an increase of £2,900 is provided to meet an increase in the salaries of the Consulting Engineer and Deputy Consulting Engineer, and also for the usual increments to the pay of clerical establishment. The provision for land is £11,800, and includes £5,000 for the site of the proposed engine-shed and marshalling sidings at Parel.

400. BENGAL.—(*See paragraphs 93-94.*) A sum of £4,500 has been entered under Control. This is £1,110 in excess of the provision in the Revised Estimate of 1883-84, the increase being necessary to cover the salary and allowances of an additional officer for a portion of the year. Under Land a provision of £200 has been made to meet probable payments on account of the Eastern Bengal Railway up to 30th June 1884, after which date the Railway becomes State property. A credit of £4,500 has, however, been allowed for owing to the contemplated transfer to the East Indian Railway of a piece of land at Howrah, originally charged to this head.

401. CENTRAL PROVINCES.—(*See paragraphs 95-96.*) No outlay is anticipated during 1884-85.

402. PUNJAB.—(*See paragraphs 97-98.*) The provision for establishment is normal. Payments for Land to the extent of £2,000 are allowed for.

403. NORTH-WESTERN PROVINCES AND OUDH.—(*See paragraphs 99-100.*) It is estimated that the charges for Control will be £700 in excess of the estimate for 1883-84 owing to an expected increase in work and periodical inspections in connection with the Northern Extension and other new lines. Under Land a sum of £10,000 is expected to be needed, chiefly on account of the Northern Extension and the branch to Hurdwar.

404. DIRECTOR-GENERAL OF RAILWAYS.—(*See paragraphs 101-102.*) The large provision made for 1884-85 is due to the substitution of an officer of a higher grade in the Stores branch of the Office, to the expected employment of additional officers in connection with the revision of the Railway Act, and the preparation of the Annual Administration Reports and Railway Code, and also to increases in the clerical establishment.

405. A sum of £7,000 has been entered as a Reserve, chiefly to provide for possible requirements for a proposed extension of the Madras Railway.

406. MOIETY OF SURPLUS PROFITS.—(*See paragraph 103.*) The Budget Estimate for 1884-85 shows a net decrease of £125,000 compared with the Revised Estimate. The estimate of payments to the Eastern Bengal Railway shows a decrease of £75,100, due to the falling off in the net receipts in the second half of 1883 and first half of 1884, owing to the failure of the jute traffic. The Estimate of payments to the Bombay, Baroda, and Central India Railway shews an increase of £29,800, due to the late improvement in traffic. The payments to the Great Indian Peninsula Railway are likely to be less than in 1883-84 by £79,700 owing to a recent fall in the traffic. The general improvement in the receipts of the Great Indian Peninsula Railway is expected to take place subsequent to June, and will not affect the surplus profits payable in 1884-85.

407. XXVII.—IRRIGATION AND NAVIGATION (DIRECT RECEIPTS).

Productive Public Works. Irrigation and Navigation (Direct Receipts).

408. IMPERIAL.—(*See paragraph 108* for tabular statement.) Compared with the Revised Estimate for 1883-84, the Budget Estimate for 1884-85 shews a falling off of £4,400, made up as follows:—

	£
Punjab	—5,000
Madras	+100
Bombay	+500
Net ...	—1,100

Productive Public Works.

Irrigation and Navigation. (Direct Receipts.)

409. The falling off in the Punjab represents the net balance of an increase on the Bari Doab and Sirhind canals and a falling off on the Western Jumna canal. The apparent increase on the Bari Doab canal is due to a smaller area of land under irrigation in 1883-84, as mentioned in paragraph 110, and that on the Sirhind canal to the opening of the canal for irrigation from the *rabi* crop of 1883-84. The falling off on the Western Jumna canal is due to the abnormal revenue of 1883-84, on account of drought in that year. The increase in Madras is trifling, and has not been explained. The increase in Bombay is the net balance of minor increases and decreases on several canals.

410. PROVINCIAL.—(*See paragraph 111* for tabular statement.) Compared with the Revised Estimate for 1883-84, the Budget Estimate for 1884-85 shews an increase of £2,500; this occurs in Bengal, chiefly on the Midnapore canal, and is due to the revised water-rate rules shortly to be issued by the Government of Bengal.

Irrigation and Navigation. (Working and Maintenance.)

411. 38. IRRIGATION AND NAVIGATION (WORKING AND MAINTENANCE).

412. IMPERIAL.—(*See paragraph 115* for tabular statement.) Compared with the Revised Estimate, the Budget Estimate for 1884-85 shews an increase of £28,500, made up as follows:—

	£
Punjab	22,000
Madras	1,900
Bombay	4,600
Net ...	28,500

413. The increase in the Punjab is due chiefly to the provision made for the first time for the working and maintenance of the Sirhind canal, a work just opened for irrigation. The increase in Madras is due partly to an increase in the percentages allowed for establishment owing to an increase in revenue, on which certain charges for establishment are based, and partly to an increase in the charges for working and maintenance of some of the canals. The increase in Bombay is due to a decrease of expenditure under other heads of account by which a large share of the charges for establishment has to be met under this head.

414. PROVINCIAL.—(*See paragraph 118* for tabular statement.) Compared with the Revised Estimate, the Budget Estimate for 1884-85 shews an increase of £14,600, made up as follows:—

	£
Bengal	4,000
North-Western Provinces and Oudh	10,600
Total ...	14,600

415. The increase in Bengal is due chiefly to additional provision made for repairs on the Orissa and Sone canals. The increase in the North-Western Provinces and Oudh is due to the general extension of irrigation from all the canals, owing to which increased provision is needed for working and maintenance.

Portion of Land Revenue due to Irrigation.

416. XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION.—(*See paragraphs 120 to 122.*)

417. Compared with the Revised Estimate for 1883-84, the Budget Estimate for 1884-85 shews a decrease of £34,400, made up as follows:—

	£
Punjab	—37,000
Madras	+1,200
Bombay	+1,400
Net ...	34,400

418. The decrease in the Punjab is due to the inclusion in the Revised Estimate for 1883-84 of the arrears of the water advantage rate on well-irrigated lands previously omitted, as explained in paragraph 122. The increase in Madras occurs on the Kurnool-Cuddappah canal, and is due to the closing of the breaches in the Soonkesala anicut and the Tangadancherla tank. The increase in Bombay is chiefly on the Eastern Nara works, and is due to an expectation that certain lands under the Nara canal will dry up in the *rabi* season.

Productive Public Works.

Portion of Land Revenue due to Irrigation.

EXPENDITURE.

419. *1 & 39—Interest.—(See paragraphs 123—128.)* For explanation as regards *39, Interest on Debt incurred for Productive Public Works*, considered separately, see paragraphs 520—527.

Interest.

420. *2.—Interest on other obligations—(See paragraphs 129—131.)* For 1884-85 the Estimate is £33,300 more than the Revised Estimate of 1883-84. This is due to increased provision having been made for interest on Post Office Savings Bank Deposits.

Interest on other obligations.

421. *3.—Refunds and Drawbacks—(See paragraphs 132-133.)* The reduction in the Budget amounts to £154,000, which is explained by the absence of the special items taken into account in the Revised Estimate.

Refunds and Drawbacks.

422. *4.—Assignments and Compensations, and 27, Territorial and Political Pensions.—(See paragraphs 134-135.)* The Estimate shews a decrease of £55,000, of which £16,100 occur under the former, and £38,900 under the latter head. The decrease of £16,100 principally occurs in India and Bombay. Under India, it is due chiefly to the omission of the arrears of salt compensations provided for in the Revised Estimate. In Bombay it is due to the elimination of double provisions made in the Revised Estimate on account of certain compensations paid. The decrease of £38,900 is a net figure, and is composed of an increase of £9,600 in India and a decrease of £48,500 in England. The increase in India principally occurs in the North-Western Provinces and Oudh, where £10,000 have been provided in excess of the Revised Estimate owing to increased rate of expenditure. The decrease in England is due to the absence of provision on account of the advance made last year to His Highness the Maharajah Duleep Singh.

Assignments and Compensations, &c.

423. *5.—Land Revenue.—(See paragraphs 136—143).* The increase compared with the Revised Estimate is £98,200, and is thus distributed:—

Land Revenue.

	£
India (General)	7,000
Central Provinces	9,500
British Burma	10,400
Assam	4,900
Bengal	2,200
North-Western Provinces and Oudh	42,700
Punjab	9,500
Madras	11,700
Bombay	...
England	300
Total ...	98,200

424. In the Central Provinces, a provision of about £6,500 has been made to meet additional expenditure to be incurred for strengthening the Tahsili and Patwari establishments.

425. The increase in British Burma is the result of an additional grant of £42,000 on account of Survey charges, set-off by decreases under other minor heads.

426. Provision for revision of the subordinate collecting establishment and of Survey charges is the cause of increase in Assam.

427. In Bengal an increase has been provided for the management of Government estates. There is also a larger estimate for allowances to District and Village officers, and a slight increase for establishments under Collectors and Deputy Commissioners.

Land Revenue.

428. Of the increase in the North-Western Provinces and Oudh, £21,600 are due to increased settlement charges in the districts of Gorakhpur, Basti, and Dera-Dun, and to commencement of settlement operations in Bulundshahr and Jalaun. Charges on account of the Revenue Records have been transferred to this head from "14, Registration."

429. The increase in the Punjab is on account of settlement expenditure and Deputy Commissioners' establishments.

430. The increase in Madras is on account of Collectorate charges, of further extension of survey operations, and of the Settlement Department.

Post Office.

431. *15 & XII.—Post Office.—(See paragraphs 144-145.)* Comparing the Budget Estimate for 1884-85 with the Revised Estimate for 1883-84, the estimated increase in expenditure is £21,600. The increase in revenue compared with the Revised Estimate is £47,300; so that the net result is better than the Revised Estimate by £25,700.

432. The Post Office revenue is steadily increasing, and with the increase of revenue the expenditure must necessarily increase to some extent. There is a reduction of about £27,500 on account of subsidy to British India Steam Navigation Company.

Telegraph.

433. *16 & XIII.—Telegraph.—(See paragraphs 146—148.)* The revenue shews an increase of £48,400 over the Revised Estimate for 1883-84. This is the difference between an increase in the Indian Telegraph Department and a falling-off in the Indo-European Telegraph Department. The former is due to the anticipated development in the message revenue, to the anticipated recovery of the arrears due by the South Indian Railway, and to receipts from certain Railways and Guarantors for extensions, while the latter is due to the liquidation of the Persian debt in 1883-84 to having to pay towards, instead of receiving from, the common purse owing to the Indo-European route carrying rather more than its standard share of the aggregate traffic, and to the Revised Estimate for 1883-84 containing an abnormally high balance of arrears for 1882-83. The expenditure shows an increase of £110,400, which is due chiefly to extensive new lines ordered to be constructed.

General Administration.

434. *18.—General Administration.—(See paragraphs 149—152.)*

Law and Justice.

435. *19 & XV.—Law and Justice.—(See paragraphs 153-154.)* The increase in 1884-85 occurs in all the Provinces, and is due chiefly to Jail charges. Partial provision has also been made in 1884-85 for the additional cost of £7,500 of the scheme for the re-organization of the Punjab Commission.

Police.

436. *20 & XVI.—Police.—(See paragraphs 155—158.)* In 1884-85 the increase is mainly in the North-Western Provinces and Oudh, and is due to increased provision made for the Oudh Village Police. This increase is, however, balanced by a corresponding increase in receipts under VI, Provincial Rates.

Marine.

437. *21 & XVII.—Marine.—(See paragraphs 159-160.)* The reduction in 1884-85 amounts to £129,100, and is due to the absence of the special charges which have been provided for in 1883-84.

Education.

438. *22 & XVIII.—Education.—(See paragraphs 161-162.)* The Estimate for 1884-85 shews an increase over the Revised Estimate of £54,700, of which £27,300 occur in Bengal and £10,600 in British Burma. In other Provinces there are small increases and decreases, which do not call for any explanation. The increase in Bengal is due to a very large provision (more than £10,000 in excess of provision of former years) having been made under grants-in-aid, and that in British Burma under Inspection, Normal and Technical School, Scholarship, Book Depôt, and Miscellaneous.

Ecclesiastical.

439. *23.—Ecclesiastical.—(See paragraphs 163-164.)*

Medical.

440. *24 & XIX.—Medical.—(See paragraphs 165-166.)* The increase in expenditure compared with the Revised Estimate is £17,500. It occurs in small amounts in almost all the provinces.

Political.

441. *25.—Political. (See paragraphs 167-168.)*

Scientific and other Minor Departments.

442. *26 & XX.—Scientific and other Minor Departments.—(See paragraphs 169-170.)* The decrease occurs principally in Burma.

443. *28.—Civil Furlough and Absentee Allowances.—(See paragraphs 171-172.)* *Civil, Furlough and Absentee Allowances.*

444. *29 & XXII.—Superannuation Allowances and Pensions.—(See paragraphs 173-174.)* The increase occurs in almost all the Provinces. *Superannuation Allowances and Pensions.*

445. *30 & XXIII.—Stationery and Printing.—(See paragraphs 175-176.)* The Budget Estimate shows an increase of £35,200, which occurs in England and which is due to increased supplies to Madras. *Stationery and Printing.*

446. *32.—Famine Relief.—(See paragraph 177.)* Nothing is provided here owing to there being no apprehension of famine for the present. *Famine Relief.*

447. *33 & 34.—Protective Works.—(See paragraphs 178—187.)* *Protective Works.*

448. The Budget-Estimate under this head for 1884-85 has been arrived at as follows :—

				£
Grant for four years at £750,000 per year				3,000,000
Add—Contribution from Provincial funds by North-Western Provinces and Oudh, towards construction of the Jhansi-Manikpore Railway				250,000
			Total	3,250,000
Less—				
Expenditure in—	£	£	£	
1881-82 ... Railways	614,551			
1881-82 ... Irrigation	135,449			
		750,000		
1882-83 ... Railways	—129,102			
1882-83 ... Irrigation	263,444			
		134,342		
			884,342	
Estimated expenditure in 1883-84—				
Railways		625,900		
Irrigation		291,000	916,900	
				1,801,242
		Available for 1884-85		1,448,758

or in round figures—say £1,448,700.

The details of the foregoing figures are as follow :—

33.—Protective Works—Railways.—*(See paragraph 180.)* *Protective Works—Railways.*

449. For the year 1884-85 the Budget-Estimate is prepared for the Railway portion of the annual grant, *viz.*, £500,000 *plus* the anticipated saving of, in round figures, £388,600 on the grant for 1883-84, and a provincial contribution of £250,000 from the Government of the North-Western Provinces and Oudh towards the construction of the Jhansi-Manikpore State Railway, or for a total of £1,138,600.

450. The grant has been distributed as follows :—

	£
Bilaspur-Etawa Survey	6,800
Jhansi-Manikpore Railway	320,000
Rewari-Ferozepore Railway	306,000
Vizagapatam-Raipur Survey	16,800
Cuddapah-Nellore Railway	103,000
Bellary-Kistna Railway	312,500
Reserve (for stores from England)	73,500
Total	1,138,600

Protective Works—Irrigation.

34.—PROTECTIVE WORKS—IRRIGATION.—(*See paragraph 185.*)

451. Compared with the Revised Estimate for 1883-84, the Budget Estimate for 1884-85 shows an increase of £19,100 ; made up as follows :—

	£
India (General and Political)	+55,200
Bengal	—30,000
North-Western Provinces and Oudh	—10,000
Punjab	—5,600
Madras	+22,000
Bombay	+17,500
Net	+19,100

452. The sum shown under India is the amount held in reserve to meet unforeseen requirements during the year. The decrease in Bengal is due to no grant-in-aid having been sanctioned for the Orissa Coast canal in 1884-85 as was done in 1883-84. The decrease in the North-Western Provinces and Oudh is due to the approaching completion of the Betwa canal. The decrease in the Punjab is due to the approaching completion of the Swat river canal. The increase in Madras is due chiefly to a larger provision for expenditure on the Rushikulya project, and to a larger grant-in-aid for the Buckingham canal. The increase in Bombay is due to less progress on certain works in 1883-84 as explained in the preceding paragraph.

453. The Budget Estimate for 1884-85 is arrived at as follows :—

	£	£	£
Grant for four years at £250,000 per year			1,000,000
Less—	£		
Actual expenditure of 1881-82	135,419		
" " of 1882-83	263,443	£	
		398,892	£
Estimated expenditure of 1883-84		291,000	
			689,892
Available for 1884-85			310,108
or in round figures			310,100

Reduction of Debt

454. *35.—Reduction of Debt.—(See paragraphs 188-189.)*

CHARGES IN RESPECT OF CAPITAL.

(a) INTEREST ON DEBT.

Productive Public Works Charges in respect of Capital Interest on Debt.

455. STATE RAILWAYS.—(*See paragraphs 190-191.*)

456. The estimate of Interest on Capital account of the Eastern Bengal Railway includes a charge at the rate of 4 per cent. on debentures to be discharged during the year, *viz.*, £150,000 on 19th May and £52,650 on 1st November 1884.

EAST INDIAN RAILWAY.

Productive Public Works.

Charges in respect of Capital Interest on Debt.

457. The increased charge for interest is due to further Capital outlay, and to the purchase of a portion of the annuity during 1883-84 by the issue of India 3½ per cent. stock, the full interest on which is paid during 1884-85.

IRRIGATION AND NAVIGATION.

458. Compared with the Revised Estimate for 1883-84, the Budget Estimate for 1884-85 shows an increase of £34,100; made up as follows :—

	£
India (General and Political)	1,900
Bengal	6,200
North-Western Provinces and Oudh	5,300
Punjab	10,500
Madras	7,500
Bombay	2,700
Total ...	34,100

459. The increase is due to additional capital outlay provided in the estimate for 1884-85, and to the calculation of interest at 4 per cent. on the whole instead of half the actual outlay of the year 1883-84 and estimated out lay of 1884-85 under the prescribed rules.

460. The above figures include interest payable by Provincial Governments to the Imperial Treasury on Capital expenditure on Provincialized Public Works to the following extent :—

	Actuals, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1883-84.
	£	£	£	£
Bengal	211,550	218,600	216,300	222,500
North-Western Provinces and Oudh ...	247,105	247,100	247,100	249,900

(*b*) ANNUITIES IN PURCHASE OF GUARANTEED RAILWAYS INCLUDING SINKING FUNDS.

Annuities in purchase of Guaranteed Railways, including Sinking Funds.

461. Consequent on the redemption of a portion of the East Indian Railway annuity by the issue of India 3½ per cent. stock the amount payable is estimated at £1,187,000, the interest on debt being increased similarly. Provision has also been made in the Home Estimate for a half-year's annuity payable to the shareholders of the Eastern Bengal Railway on purchase of the line by Government to the extent of £68,100.

(*c*) GUARANTEED RAILWAYS (INTEREST).

Guaranteed Railways (Interest).

462. The decrease in the estimate of 1884-85 is due to the charge for interest payable to the Eastern Bengal Railway ceasing on 1st July 1884 when the line is to be taken over by the State.

Public Works not classed as Productive.

State Railways. Receipts.

463. *XXIX.*—STATE RAILWAYS.—(*See paragraph 203* for tabular statement.)

464. BHOPAL STATE RAILWAY.—(*See paragraph 204.*) The Budget Estimate for 1884-85 provides for a small increase of £400 on account of the expected opening of an additional length of line in, or about, October next. It may be mentioned that these figures only represent the earnings of the line creditable to Government.

465. SONARPUR-DIAMOND HARBOUR RAILWAY.—(*See paragraph 205.*) The estimated receipts of this branch line are now included with those of the main line of the Calcutta and South-Eastern Railway under Productive Public Works in accordance with the recent orders of the Secretary of State.

466. KAUNIA DHURLA RAILWAY.—(*See paragraph 206.*) No increase in the present traffic is anticipated during 1884-85.

467. CAWNPORE-FARAKABAD STATE RAILWAY EXTENSION.—(*See paragraph 207.*)

468. REWARI-FEROZEPORE STATE RAILWAY.—(*See paragraph208.*) The Budget Estimate provides for an increase of £24,000. A further extension of this line, 151 miles in length, is expected to be opened during the latter part of 1884-85.

469. KANDAHAR STATE RAILWAY.—(*See paragraph 209.*)

470. PUNJAB NORTHERN STATE RAILWAY, NORTHERN SECTION.—(*See paragraph 210.*) It is not considered advisable to place the earnings for 1884-85 at a higher figure than £65,000.

471. KOKILAMUKH RAILWAY.—It is expected that 16½ miles of this line will be opened during 1884-85, and the earnings are entered in the Budget Estimate at £1,800.

State Railways—Capital Account. Expenditure.

472. *40.—State Railways—Capital Account.*—(*See* tabular statement in paragraph 211.)

473. In the Budget-Estimate for 1884-85, provision is made for an outlay of £111,000 under *Imperial* and for £55,700 under *Provincial.* The provision under Imperial does not call for any special remarks. A reserve of £39,900 has been provided to meet the probable cost of locating the Bhopal-Gwalior-Cawnpore line, for unforeseen requirements, and for outlay on surveys in Burmah, which will probably be undertaken in the next financial year. The provision under *Provincial* represents the probable outlay on existing projects.

474. 41.—STATE RAILWAYS.—WORKING AND MAINTENANCE.—(*See paragraph 217* for tabular statement.)

475. BHOPAL STATE RAILWAY.—(*See paragraph 218*).

476. SONARPUR-DIAMOND HARBOUR RAILWAY.—(*See paragraph 219*).

477. KAUNIA-DHURLA RAILWAY. (*See paragraph 220.*) The Budget Estimate for 1884-85, is prepared for the same amount as the Revised Estimate for 1883-84.

478. CAWNPORE-FARAKHABAD STATE RAILWAY EXTENSION.—(*See paragraph 221.*)

479. REWARI-FEROZEPORE STATE RAILWAY.—(*See paragraph 222.*) An increase of £10,000 is provided for in the Budget Estimate of 1884-85 in consequence of the additional length of line expected to be opened during the year.

480. KANDAHAR STATE RAILWAY.—(*See paragraph 223.*)

481. PUNJAB NORTHERN STATE RAILWAY—NORTHERN SECTION.—(*See paragraph 224.*)

482. KOKILAMUKH RAILWAY.—In the absence of any reliable data the Budget Estimate of expenses for 1884-85 has been placed at £1,100 to work the 16½ miles, which it is expected will be opened during that year.

483. *XXX.*—SUBSIDIZED RAILWAYS.—(*See paragraphs 225.*)

Public Works not classed as Productive.

Bengal Central Railway.

England.

Subsidized Railways.

484. No provision is made for 1884-85, as it does not seem probable that the Company will have any deposit with the Secretary of State during that year bearing interest.

Receipts.

India.

485. The line is expected to be completed and opened to traffic throughout on the 1st July 1884. The guarantee will cease from the date of opening, and no payments in reduction of the advances made to the Company for interest will be effected until the Railway earns more than 5 per cent.

486. 42. SUBSIDIZED RAILWAYS.—(*See paragraph 228.*)

Subsidized Railways.

Bengal Central Railway.

Expenditure.

Land.—(*See paragraph 228.*)

Guaranteed Interest.—(*See paragraph 229.*)

487. The Secretary of State estimates the interest advanced to the Company for 1884-85 at £29,300, *i. e.*, a whole year's interest. Under Clause 22 of the Contract, interest is only payable until the lines are completed and opened for traffic throughout. As the lines are now practically completed and are expected to be opened to traffic throughout on the 1st July 1884, the interest charge has been reduced to half the amount, or £14,650.

ROHILKHUND KUMAON RAILWAY.

488. *Guaranteed Interest.*—(*See paragraphs 232 & 233.*)—The provincial contribution in 1884-85 will be £9,354.

489. LAND.—(*See paragraph 234.*)

TARKESSUR RAILWAY.

490. *Land.*—(*See paragraphs 235 & 236*). The Budget Estimate for 1884-85 is placed at £1,800. The original estimates of the cost of the land seem to have been too low. The payments on this account are treated as a charge on the Provincial Revenues of Bengal.

Bengal and North-Western Railway. Land.—(*See paragraphs 239 to 241.*)

491. The cost for land required for this line was estimated originally at too low a figure by the civil authorities.

43 FRONTIER RAILWAYS.—(*See paragraph 244.*)

Frontier Railways.

492. The large credit provided for in the Budget Estimate for 1884-85 is due to orders issued directing the transfer of all the Frontier Railway Stores balances on the 1st April 1884 to *Productive Public Works* under 50—*State Railways.*

493. *XXXI.*—IRRIGATION AND NAVIGATION.

Irrigation and Navigation.

Imperial.—(*See paragraph 247 for tabular Statement.*)

494. Compared with the Revised Estimate for 1883-84, the Budget Estimate for 1884-85 shows an increase of £1,300; made up as follows:—

Receipts.

	£
India	— 400
Punjab	+ 600
Madras	+ 100
Bombay	+1,000
Net ...	+1,300

Public Works not classed as Productive.

Irrigation and Navigation.

Receipts.

495. The falling off under India is in Rajputana, and is due to a deficiency of water-supply in the new large tanks caused by the partial failure of the last rains. The increase in the Punjab occurs chiefly on the Upper Sutlej Inundation canals, and is due to an expected increase in the area of land under irrigation. The increase in Madras is the net balance of a few minor increases and decreases on some of the canals too trifling to need explanation. The increase in Bombay occurs chiefly on certain works in the Deccan and Gujarat due to an expected increase in the area of land under irrigation and to the anticipated opening of the Nira canal, a protective work, for irrigation in this year.

Provincial.—(See paragraph 250 for tabular Statement.)

496. Compared with the Revised Estimate for 1883-84 the Budget Estimate for 1884-85 shows a falling off of £3,500; made up as follows:—

	£
British Burmah	— 100
Bengal	+1,500
Punjab	—1,500
Madras	—3,400
Net ...	—3,500

497. The falling off in British Burmah occurs under Agricultural works. The increase in Bengal occurs on the Calcutta and Eastern canals, and is due to the general growth of revenue on them. The falling off in the Punjab is due to the inclusion in the Revised Estimate for 1883-84 of the special credit on account of "Local Canal Cess" afforded to the Shahpur canals. The apparent falling off in Madras is due to the fact that the amount to be paid by the Madras Municipality for the supply of water to the town of Madras is for one year only, whereas the amount entered in the Revised Estimate for 1883-84 on this account is the aggregate of the arrears due for several years.

LOCAL.—*(See paragraph 253 for tabular Statement.)*

498. Compared with the Revised Estimate for 1883-84, the Budget Estimate for 1884-85 shows an increase of £300 which occurs in the North-Western Provinces and Oudh.

Irrigation and Navigation.

Expenditure.

499. 44. IRRIGATION AND NAVIGATION.

Imperial.—(See paragraph 255 for tabular Statement.)

500. Compared with the Revised Estimate for 1883-84, the Budget Estimate for 1884-85 shows an increase of £22,100, made up as follows:—

	£
India	+ 14,000
Bengal	+ 7,100
Punjab	— 6,800
Madras	+ 10,400
Bombay	— 1,100
England	— 1,500
Net ...	+ 22,100

501. The Budget Estimate for 1884-85 has been prepared for a sum of £560,000.

PROVINCIAL.—*(See paragraph 258 for tabular Statement.)*

Public Works not classed as Productive.

Irrigation and Navigation.

Expenditure.

502. Compared with the Revised Estimate for 1883-84 the Budget Estimate for 1884-85 shows a decrease of £66,000 made up as follows:—

		£
British Burmah	—	30,200
Bengal	—	33,300
North-Western Provinces and Oudh	—	1,500
Punjab	+	100
Madras	—	1,100
Net ...	—	66,000

503. The decrease in British Burma is due to the reduction of the Provincial balances in consequence of which expenditure has been restricted. The decrease in Bengal is due to less provision having been made for expenditure on Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept. The decrease in the North-Western Provinces and Oudh is due chiefly to less provision having been made for expenditure on Agricultural works. The decrease in the Punjab is on account of Public Works in charge of Civil Officers. The decrease in Madras is due to less provision having been made for expenditure on the Madras water-supply and Irrigation Extension project owing to the Local Financial Department being unable to provide a larger sum.

LOCAL.—*(See paragraph 261 for tabular Statement.)*

504. The only transaction under this head in 1884-85 is a small item of £400 in the North-Western Provinces and Oudh under Civil Officers.

505. *XXXII.*—MILITARY WORKS.

Military Works Receipts.

IMPERIAL.—*(See paragraph 263 for tabular Statement.)*

506. The Inspector General of Military Works shows a decrease of £1,500 as compared with the Budget Estimate of 1883-84, and an increase of £1,900 as compared with the Revised Estimate of the same year. The estimate for 1884-85 has been based on the past five years actuals. In Burmah and the Punjab the receipts have been fixed at the amounts shown in the Budget Estimate of 1883-84, the increases explained in the Revised Estimate of that year being abnormal. The remaining differences call for no remarks.

507 45.—MILITARY WORKS.

Expenditure.

IMPERIAL.—*(See paragraph 265 for tabular Statement.)*

508. The adjustment on account of the Army Head-Quarters offices at Simla has been carried out in 1884-85 by deducting £77,020, from the fixed grant of a £1,000,000 under this head.

509. *XXXIII.*—CIVIL BUILDINGS, ROADS AND SERVICES.

Civil Buildings, Roads and Services.

IMPERIAL.—*(See paragraph 267 for tabular Statement.)*

Receipts.

510. The increase under India is in the Simla Imperial Circle, the estimate for which has been framed for the normal revenue anticipated. The figures furnished by the Secretary of State exceed the Budget and Revised Estimates for 1883-84 by £5,200 and £5,700 respectively.

Public Works not classed as productive

Civil Buildings, Roads and services.

Receipts.

PROVINCIAL.—(*See paragraph 269 for tabular Statement.*)

511. Compared with the Revised Estimate for the current year, there is an increase in the Budget Estimate for 1884-85, of £64,600 made up as under:—

	£
Bengal	+55,100
Madras	+9,600
Bombay	+2,100
Punjab	—1,300
North-Western Provinces and Oudh	—300
Assam	—400
Central Provinces	—200
Net ...	+64,600

512. The large increase in Bengal is made up of a sum of £40,000 expected from the East Indian Railway Company on account of the house in Clive Street which it is now expected will be realized in 1884-85 instead of in 1883-84, of a profit of £10,000 anticipated from the Barakar Iron-works and of £5,000 in excess of Revised Estimate for 1883-84, from the Akra brick manufactures. The increase in Madras has been made in order to work up to the Budget Estimate of the current year; the decrease of a similar sum in the Revised Estimate being abnormal. In Bombay large receipts are expected from tolls on Provincial lines of roads. The decrease in the Punjab is under Public Works in charge of Civil Officers and has not been explained; the Accountant General merely states that the estimate has been fixed by the Punjab Government. The remaining differences are trivial and need no remarks.

INCORPORATED LOCAL.—(*See paragraph 272 for tabular Statement.*)

513. A further increase is provided in this estimate, amounting to £3,200 as shown below:—

	£
Madras	+3,300
Assam	+400
Burmah	+200
Central Provinces	—400
North-Western Provinces and Oudh	—300
Net ...	+3,200

514. The only item requiring notice is the increase in Madras, which is explained to be due to the opening of additional toll gates.

Civil Buildings, Roads and Services.

Expenditure.

515. 40.—CIVIL BUILDINGS, ROADS AND SERVICES.

IMPERIAL.—(*See paragraph 275 for tabular Statement.*)

516. The estimate for the ensuing year amounts to £549,520, or £151,520 in excess of the normal Public Works grant for Civil Buildings, Roads, and Services of £398,000. The items comprising this excess are detailed below—

Public Works not classed as Productive

Civil Buildings, Roads and Services.

Expenditure.

Special grants required to complete the buildings under construction at Simla :—

	£
Army Head-Quarters Offices, including racks, matting and furniture	21,400
Secretariat Offices, including ditto ditto ditto ...	6,400
Post Office	610
Public Works Department Offices, including furniture—	
Secretariat Director General of Railways Accountant General, Public Works Department ...	10,000
Clerks' cottages, Kaithu, including retaining walls, furniture, subsidiary wants and purchase of sites	1,000
Telegraph buildings	3,700
Roads, approaches and Protective Works	4,400
Establishment	12,900
Tools and Plant	1,500
Reserve for unforseen works	5,000
	66,910
Less—expected decrease in suspense balance	10,500
Total for Simla buildings	56,440
Special grant for Harnai Road by transfer from Frontier Railways	73,000
Special grant sanctioned in Finance Department unofficial No. 166, dated 10th January 1884 for Political Officer's quarters at Jamrud	1,500
Refund for Military Works grant of cost of Army Head-Quarters Offices 77,020	
Less total of Simla Imperial Circle Budget for Special Buildings. 56,440	20,580
GRAND TOTAL ...	151,520

517. The refund of the cost of the Army Head-Quarters Offices at Simla, referred to in the notes under 45—"Military Works," will provide for the grant of £56,440 required for the Simla Imperial Circle, and allow of an addition of £20,580 to the reserve under Civil Buildings, Roads and Services. The addition is included under India, in the table in paragraph 275.

PROVINCIAL.—(*See paragraph 277 for tabular Statement.*)

518. The estimate for the ensuing year, amounts to £1,805,600 or £351,800 less than the Revised and £252,000 less than the Budget Estimate of the current year. The grants to the several Local Governments and Administrations have been fixed by their respective Financial Departments. The details making up these differences are shown below :—

	More or less than Budget, 1883-84. £
Central Provinces	+ 39,900
Burma	—146,400
Assam	+ 6,300
Bengal	—177,200
North-Western Provinces and Oudh	— 19,700
Punjab	— 1,700
Madras	+ 8,700
Bombay	+ 38,100
Net ...	—252,000

Public Works not classed as Productive.

Civil Buildings, Roads and Services.

Expenditure.

519. Owing to the deficit in her Provincial balances Burma has submitted alternative estimates for outlay to be incurred by Public Works Officers; one for a total of £121,300 and another for a total of £251,000. The estimate for the smaller sum has been adopted. Subsequently, owing to a contribution having been made to Provincial from Imperial Funds and a further special contribution on account of the Siam Road, the Chief Commissioner has reported that the grant may be increased to £162,700 and this sum is provided for outlay by Public Works Officers in the Budget Estimate of 1884-85.

INCORPORATED LOCAL.—(*See paragraph 280 for tabular Statement.*)

520. The Budget Estimates fixed by the several Local Governments and Administrations for the ensuing year aggregate £1,610,200, which is £51,300 less than the Revised and £120,100 less than the Budget Estimate of the current year. The details of these differences are as follows:—

	More or less than Budget Estimate, 1883-84.
	£
India, General and Political	+ 2,200
Central Provinces	+ 1,600
Burma	— 50,800
Assam	— 1,000
Bengal	— 42,800
North-Western Provinces	— 46,400
Punjab	+ 14,300
Madras	+ 20,200
Bombay	— 17,400
Net ...	—120,100

521. *47 and 48 and XXXIV and XXXV.—(See paragraph 283.)*

Army.

ARMY RECEIPTS IN INDIA.

522. The Estimate for 1884-85 shows a slight decrease due to falling off in receipts for sale of malt liquor in Madras, and to a change of system under which messing contributions are now paid to the paymasters of the Indian troop transports, instead of being credited in the accounts rendered in India.

ARMY EXPENDITURE IN INDIA.

523. The Budget Estimate for 1884-85 is as follows, compared with the estimate for 1883-84:—

	1883-84.	1884-85.
	£	£
Gross charges	12,018,800	12,121,300
Net charges	11,194,000	11,311,300
Worse than 1883-84—Gross		102,500
Do. do. Net		117,300

524. The cause of this increase is the change under which the pay of the British soldiers is converted at a rate of exchange fixed annually. This adds £184,300 to the estimate, which, but for this addition, would have shown a saving of over £80,000 on the estimate of 1883-84.

525. The following statement shows the increase and decrease in each ant separately :—

Grants.		Budget Estimate, 1883-84.	Budget Estimate, 1884-85.	Comparison with the Budget Estimate, 1883-84. Increase.	Decrease.
		£	£	£	£
	Effective Services.				
1	Army and Garrison Staff	483,813	484,865	1,052	...
2	Administrative Staff	191,464	188,368	...	3,096
3	Regimental Pay, Allowances and Charges ...	6,026,878	6,215,062	188,184	...
4	Commissariat Establishments, Supplies and Services	2,402,741	2,353,399	...	49,342
5	Remount & Cattle Establishments, ditto ...	152,245	142,743	...	9,502
6	Clothing ditto ...	114,059	140,167	26,108	...
7	Barrack ditto ...	199,567	189,433	...	10,134
8	Administration of Martial law	33,379	31,121	...	2,258
9	Medical Establishments, Services and Supplies ...	629,891	578,667	...	51,224
10	Ordnance Establishments, Stores and Camp Equipage	563,429	543,789	...	19,640
11	Ecclesiastical	30,037	29,642	...	395
12	Education	42,624	41,875	...	749
13	Sea Transport Charges	64,700	64,648	...	52
14	Miscellaneous Services	244,894	239,069	...	5,825
15	Volunteer Corps	55,976	61,525	5,549	...
	Non-Effective Services.				
16	Rewards for Military Services	7,733	8,162	429	...
17	Retired Officers	22,163	30,148	7,985	...
18	Military Pensions	697,394	718,788	21,394	...
19	Widows' Pensions and Compassionate Allowances ...	19,383	19,759	376	...
20	Superannuation Pensions and Gratuities ...	36,430	40,070	3,640	...
	Total ...	12,018,800	12,121,300	254,717	152,217
			Net Increase £102,500		

526. The only grants in which any explanation appears to be necessary are as follows :—

527. *Grant 2.*—The decrease is due to the abolition of the appointment of Assistant Examiner of Fund Accounts, and to reduced charges for office rent, owing to Government buildings being made available for certain Military offices.

528. *Grant 3.*—The increase is due wholly to the change in the rate of exchange at which the British troops are to be paid.

529. *Grant 4.*—The decrease is due to favourable prices of food and forage, to decreased charges for transport, the cost of which it has not hitherto been possible to estimate very accurately, and to reduction in the charges for troop trains, partly counterbalanced by increased purchases of malt liquor.

530. *Grant 5* provides for the purchase of a smaller number of remounts, that is, for 1,529 against 1,716 horses in 1883-84.

531. *Grant 6.*—The increase is due mainly to larger purchases of local supplies, which will be balanced eventually by reduction in the Home charges for clothing.

532. *Grant 9.*—The reductions are due to the continued effects of the introduction of the station hospital system.

533. *Grant 10.*—The saving is due partly to smaller purchase of stores, and partly to the reduction of the corps of tent lascars in Madras. A portion of this charge has been transferred to Grant 3.

534. *Grant 15, Volunteer Corps,* as usual, shows a steady increase.

535. The grants for non-effective services were fixed too low last year, which accounts for the increase in 1884-85.

536. The changes of organisation affecting the Army expenditure during the coming year are as follows :—

537. The Musketry Instructors and Sergeant Instructors in British regiments have been abolished, but this saving is more than counterbalanced by the increase in the scale of prizes for good shooting, and of practice ammunition.

538. The pay of the British soldier is now to be issued at the rate of exchange fixed annually by the treasury for the payment of troops in the colonie The increase caused by this change will depend on the variation in that rate but at the exchange of 1*s* 8*d*. his pay is increased 12½ per cent.

539. The establishment of mountain batteries, British and Native, has been revised and assimilated throughout India.

540. Personal allowances have been sanctioned for Military officers serving in the Police, to compensate them for the loss of emoluments in that service, as compared with what they might have drawn had they remained in the Army. The estimated charge on this account in 1884-85 is £11,200.

541. In the Ordnance Department, the Madrás Corps of tent lascars has been abolished, a portion of the men being transferred to British regiments and batteries, and the ordnance depôts at Peshawar and Mooltan have been closed. It has also been decided that the ordnance establishments of the three presidencies shall be amalgamated into one department, subordinate to the Government of India, but under the immediate control of a Director General of Ordnance, who will be the adviser of Government on all ordnance matters, and be responsible for the efficient and economical working of the whole department. This is perhaps the most important change of the year, and will, it may be hoped, conduce largely to economy in the ordnance charges in India and in England.

542. In the Budget Estimate of 1884-85, there is a decrease of £91,900 in the effective charges under the following heads as compared with that of 1883-84:—

	£
Home charges of British Forces serving in India	15,000
Furlough allowances of officers of the Indian service	15,000
Indian Troop service	54,300
Passages of officers and troops	700
Miscellaneous	3,000
Stores	3,900
Total decrease in effective charges	91,900

543. In the non-effective charges there is an increase of £24,000 caused by the gradual increase in the pensions of the Indian Army, partly balanced by a reduction in the pensions under Lord Clive's Fund.

544. Arrangements are in progress for paying off the arrears of pensions due to the War Office, which were estimated at £2,126,354 on the 1st April 1883. A sum of £1,000,000 sterling has been included in the Revised Estimate for 1883-84 on this account.

Exchange on transactions with London.

545. *49.—Exchange on Transactions with London.—(See paragraph 292.)*

546. The amount, provided for remittance in 1884-85, is as follows :—

	Loss.
Bills £16,500,000 @ 1*s*. 7¼*d*. = Rs. 20,30,76,000	3,807,700
Southern Mahratta	93,000
Total Loss	3,900,700
Deduct Net gain	362,600
Net Loss	3,538,100